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Government
of Canada

Gouvernement
du Canada

Government
Publications

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2013

Volume I

Summary Report and Consolidated Financial Statements

Canada

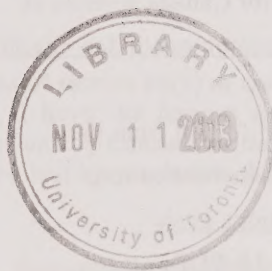


Government
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du Canada

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Receiver General for Canada

Public Accounts of Canada 2013



Volume I

Summary Report and Consolidated Financial Statements

Canada

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To His Excellency

The Right Honourable David Johnston,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2013.

All of which is respectfully submitted.



Tony Clement, P.C., M.P.
President of the Treasury Board

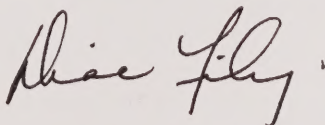
Ottawa, October 30, 2013

To The Honourable Tony Clement, P.C., M.P.
President of the Treasury Board

Sir:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2013, to be laid by you before the House of Commons.

Respectfully submitted,



Diane Finley, P.C., M.P.
Receiver General for Canada

Ottawa, October 30, 2013

To The Honourable Diane Finley, P.C., M.P.
Receiver General for Canada

Madam:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2013.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

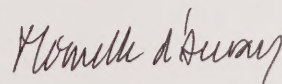
This annual report is presented in three volumes:

Volume I — The consolidated financial statements of Canada on which the Auditor General has expressed an opinion and provided his observations; a discussion and analysis of the consolidated financial statements and a ten-year comparison of financial information; analyses of revenues and expenses, and of asset and liability accounts; and various other statements;

Volume II — Details of the financial operations of the Government, segregated by ministry; and

Volume III — Additional information and analyses.

Respectfully submitted,



Michelle d'Auray
Deputy Receiver General for Canada

Ottawa, October 30, 2013

Volume I

2012-2013

Public Accounts of Canada

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Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

Section 1

2012-2013

Public Accounts of Canada

Financial Statements Discussion and Analysis

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NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed consolidated financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Web at <http://www.fin.gc.ca/>.

Financial Statements Discussion and Analysis

Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provides detailed supplementary information in respect of matters reported in the audited consolidated financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2012-2013*, available on the Department of Finance's website.

The consolidated financial statements have been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the consolidated financial statements rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

2012-2013 Financial Highlights

- The Government posted a budgetary deficit of \$18.9 billion for the fiscal year ended March 31, 2013, down from a budgetary deficit of \$26.3 billion in 2011-2012 and down by nearly two-thirds from the \$55.6-billion budgetary deficit in 2009-2010.
- Revenues increased by \$7.5 billion, or 3.0 percent, from 2011-2012, primarily reflecting higher income tax revenues and Employment Insurance (EI) premium revenues, offset in part by a decrease in other revenues. Program expenses increased by \$2.1 billion, or 0.9 percent. Public debt charges were down \$1.9 billion, or 6.2 percent.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$602.4 billion at March 31, 2013. The accumulated deficit-to-GDP (gross domestic product) ratio was 33.1 percent, down from 33.2 percent a year earlier.
- As reported by the Organisation for Economic Co-operation and Development (OECD), Canada's total government net debt-to-GDP ratio, which includes the net debt of the federal, provincial/territorial and local governments, as well as the net assets held in the Canada Pension Plan and Quebec Pension Plan, stood at 34.5 percent in 2012. This is the lowest level among Group of Seven (G-7) countries, which the OECD expects will record an average net debt of 87.3 percent of GDP for the same year.

Discussion and Analysis

Economic Highlights ⁽¹⁾

The global economic environment continued to remain fragile and uncertain over the course of 2012. Global growth slowed to 3.1 percent in 2012 following growth of 3.9 percent in 2011, as economic activity contracted in the euro area and growth in emerging and developing economies slowed. In addition, the U.S. recovery continued to be sluggish, reflecting ongoing household deleveraging, spillovers from the European sovereign debt and banking crisis, and U.S. fiscal policy uncertainty.

The Canadian economy was not immune to the impact of these external developments, posting modest real GDP growth of 1.7 percent in 2012 following growth of 2.5 percent in 2011. Canadian economic growth during 2012 was largely driven by sustained strength in demand from Canadian households and businesses, which more than offset weakness in the external sector.

During the first half of 2013, economic activity has continued to grow at a modest pace with real GDP rising 2.2 percent (annual rate) in the first quarter and 1.7 percent in the second quarter. The relative stability in growth during the second quarter of the year came despite two events which negatively impacted economic activity during that quarter, namely the severe flooding in southern and central Alberta and strikes in the Quebec construction sector.

Despite the fragile global economic environment, real GDP as of the second quarter of 2013 is 5.5 percent higher than its pre-recession level. This economic recovery has underpinned a strong rebound in Canada's labour market, with over 1 million more Canadians now working than in July 2009, when the recovery began - an increase of 6.1 percent. Canada has outperformed all other G-7 economies in economic growth since the start of the global recession, and has recorded the strongest growth in job creation over the recovery.

The impact of the slowing global economy has been reflected in the evolution of expectations for nominal GDP, which is the broadest single measure of the tax base. At the time of Budget 2012, private sector economists expected nominal GDP to expand by 4.6 percent in 2012 and 4.4 percent in 2013. However, in response to weakening global economic prospects and declining commodity prices through 2012, actual nominal GDP growth was 3.4 percent in 2012, while in a June 2013 survey, private sector economists lowered their expectations for nominal GDP growth in 2013 to 3.1 percent. As a result, despite a downward adjustment for risk to revenues of \$3 billion, the lower-than-expected nominal GDP growth led to government revenues being lower than projected in Budget 2012, as discussed later in this section.

⁽¹⁾ This section incorporates data available up to and including September 6, 2013.

Private Sector Forecasts of Nominal GDP Growth

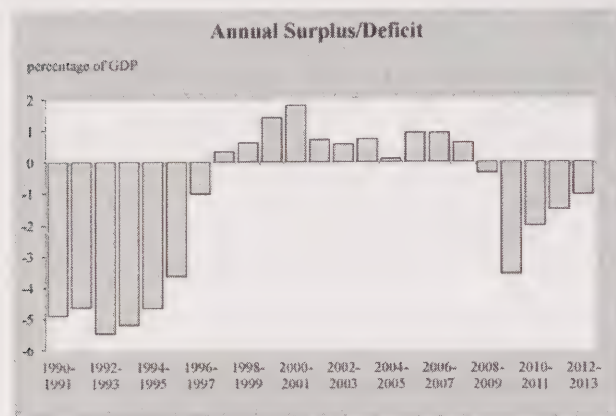
	2012	2013
March 2012 survey / Economic Action Plan 2012 ..	4.6	4.4
March 2013 survey / Economic Action Plan 2013 ..	3.1	3.3
June 2013 survey	3.4	3.1

2012 values from the March 2013 and June 2013 surveys are actuals.

Looking ahead, there continue to be downside risks to the Canadian outlook, reflecting the ongoing sovereign debt and banking crisis in the euro area, and continued fiscal policy uncertainty in the United States. While Canada's economic performance over the past year has been resilient, any setbacks in the global economic recovery can be expected to have an impact on Canada.

The Budgetary Balance

The Government posted a budgetary deficit of \$18.9 billion in 2012-2013. The following graph shows the Government's budgetary balance since 1990-1991. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are presented as a percentage of GDP ⁽²⁾. The budgetary deficit stood at 1.0 percent of GDP in 2012-2013, down from 1.5 percent a year earlier, and down more than two-thirds from 2009-2010.



The 2012-2013 budgetary deficit of \$18.9 billion compares to a deficit of \$26.3 billion in 2011-2012. Revenues were up \$7.5 billion, or 3.0 percent, from the prior year, reflecting increases in income tax revenues and EI premium revenues, which were offset in part by a decrease in other revenues.

2012-2013 Financial Highlights

	2012-2013	2011-2012
	Restated ⁽¹⁾	
	(in billions of dollars)	
Consolidated Statement of Operations		
Revenues.....	256.6	249.1
Expenses —		
Program expenses.....	246.4	244.3
Public debt charges	29.2	31.1
Total expenses	275.6	275.4
<i>Annual deficit</i>	<i>18.9</i>	<i>26.3</i>
<i>Percentage of GDP</i>	<i>1.0 %</i>	<i>1.5 %</i>
Consolidated Statement of Financial Position		
Liabilities —		
Interest-bearing debt	892.0	844.1
Other	118.8	125.0
Total liabilities	1,010.8	969.1
Financial assets	339.4	317.6
<i>Net debt.....</i>	<i>671.4</i>	<i>651.5</i>
Non-financial assets.....	68.9	68.0
<i>Accumulated deficit</i>	<i>602.4</i>	<i>583.6</i>
<i>Percentage of GDP</i>	<i>33.1 %</i>	<i>33.2 %</i>

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Certain comparative figures have been restated. Information regarding this restatement can be found in the Accumulated Deficit section of the Financial Statements Discussion and Analysis.

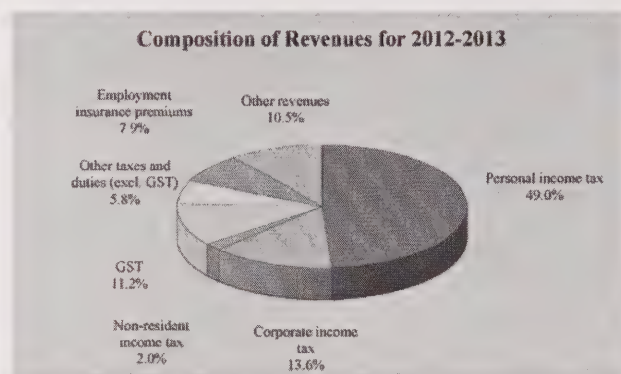
Note: Totals may not add due to rounding.

Expenses were up \$0.2 billion, or 0.1 percent, from the prior year. Program expenses increased by \$2.1 billion, reflecting increases in transfer payments and other program expenses. Public debt charges decreased by \$1.9 billion, or 6.2 percent, from the prior year, reflecting a lower effective interest rate on the stock of interest-bearing debt.

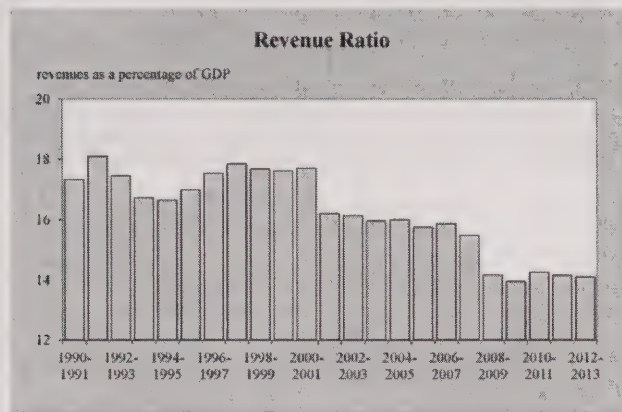
⁽²⁾ GDP values used throughout the Financial Statements Discussion and Analysis have been restated to reflect historical revisions to the Canadian System of National Accounts released on October 1, 2012 by Statistics Canada.

Revenues

The largest source of federal revenues is personal income tax revenues, which accounted for 49.0 percent of total revenues in 2012-2013. Corporate income tax revenues accounted for 13.6 percent of revenues in 2012-2013, while EI premium revenues represented 7.9 percent of revenues. In 2012-2013, other taxes and duties made up 17.0 percent of total revenues, with 11.2 percent coming from the Goods and Services Tax (GST). Other revenues made up 10.5 percent of total revenues in 2012-2013, down 0.7 percentage points from a year earlier, and non-resident income tax revenues made up 2.0 percent of total revenues in 2012-2013, down 0.2 percentage points from a year earlier.



The revenue ratio — revenues as a percentage of GDP — compares the total of all federal revenues to the size of the economy. This ratio is influenced by changes in statutory tax rates and by economic developments. The ratio stood at 14.1 percent in 2012-2013, down from 14.2 percent in 2011-2012. This slight decline is attributable to lower revenues from Crown corporations and a decline in offshore royalties, which is reflected above in lower other revenues. Overall, the revenue ratio has been declining gradually since 2001-2002, and is down significantly from an average of 18 percent over the 1996-1997 to 2000-2001 period. This longer-term decline is due primarily to tax reduction measures.



Revenues Compared to 2011-2012

The following table compares revenues for 2012-2013 to 2011-2012.

Revenues

	Change			
	2012-13	2011-12	Absolute	%
	(in millions of dollars)			
Income tax revenues —				
Personal	125,728	120,537	5,191	4.3
Corporate	34,986	33,641	1,345	4.0
Non-resident	5,073	5,300	(227)	(4.3)
Total	165,787	159,478	6,309	4.0
Other taxes and duties —				
Goods and services tax	28,821	28,370	451	1.6
Energy taxes	5,381	5,328	53	1.0
Customs import duties	3,979	3,862	117	3.0
Other excise taxes and duties	5,370	5,546	(176)	(3.2)
Total	43,551	43,106	445	1.0
Employment insurance premiums ..	20,395	18,556	1,839	9.9
Other revenues	26,902	27,967	(1,065)	(3.8)
Total revenues	256,635	249,107	7,528	3.0

Certain comparative figures have been reclassified to conform to the current year's presentation.

Total revenues increased by \$7.5 billion in 2012-2013, primarily reflecting growth in personal income tax revenues, corporate income tax revenues and EI premium revenues. These increases were partially offset by lower other revenues.

Personal income tax revenues increased by \$5.2 billion, or 4.3 percent, in 2012-2013, reflecting gains in personal income.

Corporate income tax revenues increased by \$1.3 billion, or 4.0 percent, in 2012-2013, reflecting growth in corporate taxable income.

Non-resident income tax revenues were down \$0.2 billion, or 4.3 percent, in 2012-2013, largely due to prior-year reassessments.

Other taxes and duties increased by \$0.4 billion, or 1.0 percent, from the prior year, driven by a \$0.5-billion, or 1.6-percent, increase in GST revenues reflecting moderate growth in household spending. Energy taxes and customs import duties each increased by \$0.1 billion, while other excise taxes and duties decreased by \$0.2 billion due to lower tobacco duties.

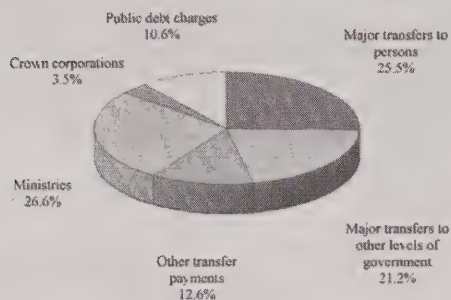
EI premium revenues increased by \$1.8 billion, or 9.9 percent, from the previous year, reflecting growth in insurable earnings and higher premium rates of \$1.83 and \$1.88 per \$100 of insurable earnings for 2012 and 2013, respectively.

Other revenues decreased by \$1.1 billion, or 3.8 percent, in 2012-2013. This decline was largely attributable to a \$0.6-billion decrease in revenues from Crown corporations and a \$0.3-billion decrease in other program revenues, reflecting a decrease in offshore resource royalties collected on behalf of the provinces. The decline in offshore resource royalties has no overall impact on the budgetary balance as these royalties are transferred to provinces, giving rise to an offsetting reduction in expenses.

Expenses

Federal expenses can be broken down into three main categories: transfer payments, which account for over half of all federal spending, other program expenses, and public debt charges. Within these three main categories, the largest major component of expenses in 2012-2013 was ministries expenses, which accounted for 26.6 percent of total expenses. Ministries expenses represent the operating expenses of more than 100 government departments and agencies, including National Defence. The second largest component of expenses was major transfers to persons, which made up 25.5 percent of total expenses. This category consists of elderly benefits, EI benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit. Major transfers to other levels of government (Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and the Quebec Abatement) made up 21.2 percent of total expenses in 2012-2013. Other transfer payments, which include transfers to Aboriginal peoples, assistance to farmers, students and businesses, support for research and development, and foreign aid and international assistance, made up 12.6 percent of expenses, while Crown corporations accounted for 3.5 percent of total expenses. Public debt charges made up the remaining 10.6 percent of total expenses in 2012-2013.

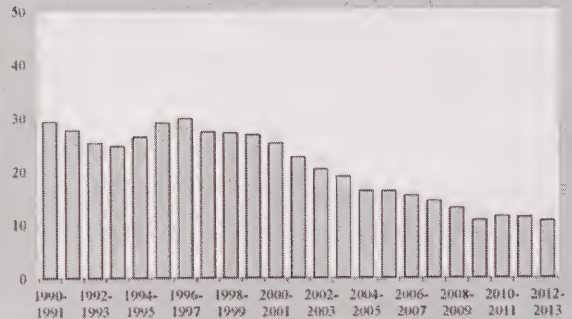
Composition of Expenses for 2012-2013



There has been a large shift in the composition of total expenses since the early 1990s. Public debt charges were the largest component for most of the 1990s, given the large and increasing stock of interest-bearing debt and high average effective interest rates on that stock of debt. Since reaching a high of nearly 30 percent of total expenses in 1996-1997, the share of public debt charges in total expenses has fallen by nearly two-thirds.

Public Debt Charges

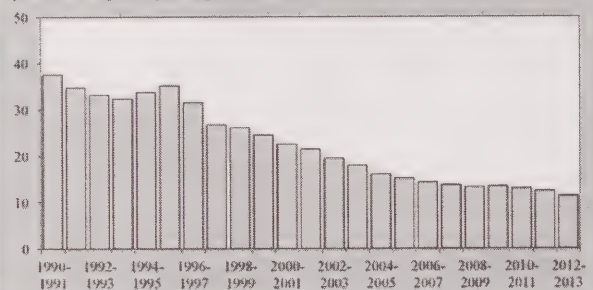
public debt charges as a percentage of total expenses



The interest ratio (public debt charges as a percentage of revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 12.5 percent in 2011-2012. The ratio continued to fall in 2012-2013 reaching 11.4 percent. This means that, in 2012-2013, the Government spent approximately 11 cents of every revenue dollar on interest on the public debt. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

Interest Ratio

public debt charges as a percentage of revenues



Expenses Compared to 2011-2012

Total expenses amounted to \$275.6 billion in 2012-2013, up \$0.2 billion, or 0.1 percent, from 2011-2012.

The following table compares total expenses for 2012-2013 to 2011-2012.

Expenses

	Change			
	2012-13	2011-12	Absolute	%
	Restated ⁽¹⁾			
	(in millions of dollars)			
Transfer payments —				
Major transfers to persons —				
Elderly benefits	40,255	38,045	2,210	5.8
Employment insurance benefits ..	17,099	17,647	(548)	(3.1)
Children's benefits	12,975	12,726	249	2.0
Total	70,329	68,418	1,911	2.8
Major transfers to other levels of government —				
Federal transfer support for health and other social programs	40,772	38,688	2,084	5.4
Fiscal arrangements and other transfers	17,598	18,106	(508)	(2.8)
Total	58,370	56,794	1,576	2.8
Other transfer payments	34,862	37,720	(2,858)	(7.6)
Total transfer payments	163,561	162,932	629	0.4
Other program expenses —				
Crown corporations	9,512	8,198	1,314	16.0
Ministries	73,338	73,176	162	0.2
Total other program expenses....	82,850	81,374	1,476	1.8
Program expenses	246,411	244,306	2,105	0.9
Public debt charges	29,153	31,080	(1,927)	(6.2)
Total expenses	275,564	275,386	178	0.1

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Certain comparative figures have been restated. Information regarding this restatement can be found in the Accumulated Deficit section of the Financial Statements Discussion and Analysis.

Major transfers to persons increased by \$1.9 billion in 2012-2013, reflecting increases in elderly and children's benefits, offset in part by a decrease in EI benefits. Elderly benefits increased by \$2.2 billion, or 5.8 percent, reflecting growth in the elderly population and changes in consumer prices, to which benefits are fully indexed. This increase was partially offset by a \$0.5-billion, or 3.1-percent, decrease in EI benefit payments due mainly to a decrease in the number of beneficiaries, reflecting in part improved labour market conditions. Children's benefits, which consist of the Canada Child Tax Benefit and the Universal Child Care Benefit, increased by \$0.2 billion, or 2.0 percent.

Major transfers to other levels of government increased by \$1.6 billion in 2012-2013, reflecting legislated growth in the Canada Health Transfer, the Canada Social Transfer, Equalization transfers and transfers to the territories, as well as the recording, in 2011-2012, of \$1.6 billion receivable from British Columbia for the repayment of Harmonized Sales Tax transitional assistance, which had the effect of lowering transfer payment expenses in that year. These increases were offset in part by lower transfer protection payments to provinces in 2012-2013, the expiration of the offshore offset payment to Newfoundland and Labrador, a one-time \$2.2-billion expense recorded in 2011-2012 related to federal assistance to Quebec for sales tax harmonization, lower transfers to Canada's cities and communities and an increase in recoveries under the Quebec Abatement. The Quebec Abatement is a recovery from Quebec of the value of an additional tax point transfer (16.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfers. The \$0.2-billion increase in this recovery was due to an increase in the value of personal income tax points in 2012-2013 compared to 2011-2012.

Other transfer payments, which include transfers to Aboriginal peoples, assistance to farmers, students and businesses, support for research and development, and foreign aid and international assistance, decreased by \$2.9 billion, or 7.6 percent, over the prior year. This decrease reflects a number of factors including a decline in infrastructure transfers, consistent with the wind-down of the stimulus provided through the stimulus phase of Canada's Economic Action Plan, a decrease in offshore resource royalties transferred to the provinces, the expiration of the Pulp and Paper Green Transformation Program, and a decrease in transfers to provincial and territorial governments under disaster financial assistance arrangements.

Other program expenses increased from \$81.4 billion in 2011-2012 to \$82.9 billion in 2012-2013, up \$1.5 billion, or 1.8 percent. This spending component consists of operating expenses of Crown corporations, departments and agencies, including National Defence, as well as expenses related to the ongoing assessment of the Government's liabilities. Within this component, Crown corporation expenses increased by \$1.3 billion from the prior year, as decreases in expenses recorded by several corporations were more than offset by an increase in Atomic Energy of Canada Limited's liability for nuclear decommissioning and waste management. This increase follows a comprehensive review by the corporation of its long-term decommissioning strategy and related cost estimate. The last comprehensive review of this nature was completed in 2005. Expenses of departments and agencies increased by \$0.2 billion, or 0.2 percent, reflecting an increase in the accrual cost of veteran and other employee future benefits, largely offset by decreases in spending across a number of departments.

Public debt charges decreased by \$1.9 billion, or 6.2 percent, reflecting a decrease in the average effective interest rate on the stock of interest-bearing debt.

Comparison of Actual Results to Budget Projections

Comparison to March 2013 Budget Plan

The 2012-2013 deficit was \$6.9 billion lower than the \$25.9-billion deficit forecast in the March 2013 budget. Revenues were \$1.9 billion higher than expected, reflecting higher-than-expected corporate income tax revenues and other revenues, which were partially offset by lower-than-expected revenues from personal income taxes and excise taxes and duties. Total expenses were \$5.1 billion lower than forecast, reflecting lower-than-expected year-end accrual adjustments and a higher-than-expected lapse of departmental spending authorities.

Comparison of 2012-2013 Outcomes to March 2013 Budget

	Projection	Actual	Difference
	(in billions of dollars)		
Revenues	254.8	256.6	1.9
Expenses —			
Program expenses	251.6	246.4	(5.2)
Public debt charges	29.0	29.2	0.1
Total expenses	280.6	275.6	(5.1)
Annual deficit	25.9	18.9	(6.9)

Certain Budget 2013 figures have been reclassified to conform to the presentation in the consolidated financial statements.

Note: Totals may not add due to rounding.

Comparison to March 2012 Budget Plan

The 2012-2013 budgetary deficit was \$2.2 billion lower than the \$21.1-billion deficit forecast in the March 2012 budget, largely reflecting lower-than-forecast program spending and public debt charges, offset in part by lower-than-forecast tax revenues.

Revenues were \$2.1 billion, or 0.8 percent, lower than forecast in the March 2012 budget, primarily reflecting lower-than-projected other taxes and duties. Other taxes and duties were \$2.3 billion lower than forecast in Budget 2012, mostly as a result of lower-than-expected GST revenues, which were negatively impacted by lower-than-expected growth in household spending.

Total expenses were \$4.2 billion lower than projected in the March 2012 budget, with program expenses \$2.6 billion lower than forecast and public debt charges \$1.7 billion lower than forecast.

Major transfers to persons were \$1.9 billion lower than projected, largely due to lower-than-projected EI and children's benefits. EI benefits were \$1.6 billion lower than forecast, due mainly to lower-than-expected regular benefits, reflecting in part improved labour market conditions. Children's benefits were \$0.2 billion lower than expected, due to higher-than-expected family net incomes, resulting in lower-than-forecast transfers under the Canada Child Tax Benefit.

Other transfer payments were \$3.0 billion lower than forecast, reflecting lower-than-expected spending by departments. Other program expenses were \$2.3 billion higher than forecast. Within this category, Crown corporation expenses were \$2.1 billion higher than expected, largely reflecting the increase in Atomic Energy of Canada Limited's liability for nuclear decommissioning and waste management.

Public debt charges were \$1.7 billion lower than forecast in the March 2012 budget. Inflation rates, which affect adjustments on Real Return Bonds, were significantly lower in 2012-2013 compared to projections in the March 2012 budget. In addition, interest on marketable bonds was lower than expected in 2012-2013 as a result of interest rates that were much lower than forecast by private sector economists at the time of the March 2012 budget.

Comparison of 2012-2013 Outcomes to March 2012 Budget

	Budget	Actual	Difference
	(in millions of dollars)		
Revenues —			
Income tax revenues	166,449	165,787	(662)
Other taxes and duties	45,897	43,551	(2,346)
Employment insurance premiums	20,082	20,395	313
Other revenues	26,286	26,902	616
Total revenues	258,714	256,635	(2,079)
Expenses —			
Program expenses			
Major transfers to persons	72,202	70,329	(1,873)
Major transfers to other levels of government	58,354	58,370	16
Other transfer payments	37,833	34,862	(2,971)
Other program expenses	80,598	82,850	2,252
Total program expenses	248,987	246,411	(2,576)
Public debt charges	30,826	29,153	(1,673)
Total expenses	279,813	275,564	(4,249)
Annual deficit	21,099	18,929	(2,170)

Certain Budget 2012 figures have been reclassified to conform to the presentation in the consolidated financial statements.

Accumulated Deficit

The accumulated deficit is the difference between the Government's total liabilities and total assets. The annual change in the accumulated deficit represents the annual budgetary balance plus other comprehensive income or loss. Other comprehensive income or loss is comprised of certain unrealized gains or losses on financial instruments and certain actuarial gains and losses related to pensions and other employee future benefits reported by enterprise Crown corporations and other government business enterprises. Based on Canadian public sector accounting standards, other comprehensive income or loss is not included in the Government's annual budgetary balance, but is instead recorded directly to the accumulated deficit.

Accumulated Deficit

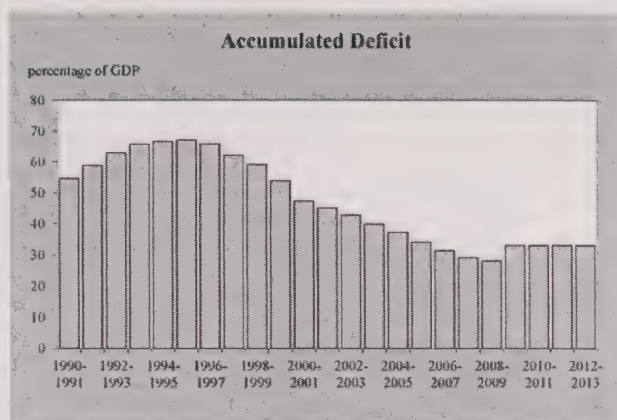
	2012-2013	2011-2012	Difference
	Restated ⁽¹⁾		
	(in millions of dollars)		
Accumulated deficit at beginning of year — as previously reported	582,176	553,664	28,512
Accounting changes and restatement —			
Accumulated sick leave entitlements	1,400	1,341	59
Accumulated deficit at beginning of year — as restated	583,576	555,005	28,571
Annual deficit	18,929	26,279	(7,350)
Other comprehensive (income) or loss	(64)	2,292	(2,356)
Accumulated deficit at end of year	602,441	583,576	18,865

⁽¹⁾ Certain comparative figures have been restated.

The opening balance of the accumulated deficit in 2011-2012 and 2012-2013 has been restated to reflect the recording, for the first time, of an obligation for accumulated sick leave entitlements of public sector employees that are anticipated to be used in the future. This restatement has resulted in an increase in the Government's obligation for other employee and veteran future benefits and a resulting increase in the opening balance of the accumulated deficit of \$1.3 billion in 2011-2012 and \$1.4 billion in 2012-2013, as well as an increase of \$0.1 billion in the 2011-2012 annual deficit. Further details regarding this accounting change and restatement can be found in Note 2 to the Consolidated Financial Statements of the Government of Canada in Section 2 of this volume.

The accumulated deficit increased by \$18.9 billion in 2012-2013, reflecting the 2012-2013 budgetary deficit, offset slightly by \$0.1 billion in other comprehensive income. The \$0.1 billion in other comprehensive income reflects \$0.7 billion in net unrealized gains on available-for-sale financial assets, including gains on the revaluation of the Government's holdings of General Motors common shares, largely offset by \$0.6 billion in net actuarial losses on pension and other employee future benefits recorded by enterprise Crown corporations and other government business enterprises.

The accumulated deficit stood at 33.1 percent of GDP at March 31, 2013, less than half of its post-World War II peak of 67.1 percent at March 31, 1996.



As noted above, the accumulated deficit is the difference between the Government's total liabilities and total assets. Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Total assets include both financial and non-financial assets, the latter consisting primarily of capital assets. The following sections provide more detail on each of these components.

Statement of Financial Position

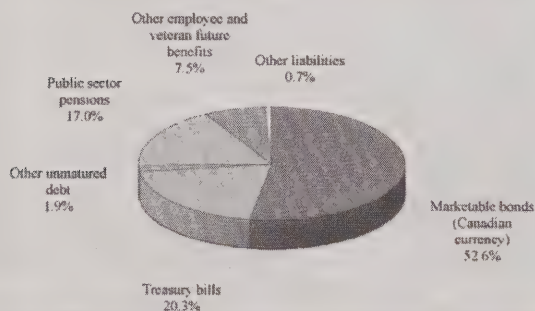
	2012-2013	2011-2012	Difference
	Restated ⁽¹⁾		
	(in millions of dollars)		
Liabilities			
Accounts payable and accrued liabilities	118,744	125,003	(6,259)
Interest-bearing debt —			
Unmatured debt	667,000	626,352	40,648
Pensions and other future benefits	218,968	210,826	8,142
Other liabilities	6,046	6,933	(887)
Total	892,014	844,111	47,903
Total liabilities	1,010,758	969,114	41,644
Financial assets			
Cash and accounts receivable	124,154	107,662	16,492
Foreign exchange accounts	58,759	56,997	1,762
Loans, investments and advances	156,482	152,920	3,562
Total financial assets	339,395	317,579	21,816
Net debt	671,363	651,535	19,828
Non-financial assets	68,922	67,959	963
Accumulated deficit	602,441	583,576	18,865

⁽¹⁾ Certain comparative figures have been restated.

Interest-Bearing Debt

Interest-bearing debt includes unmatured debt, or debt issued on the credit markets, obligations for pensions and other future benefits, and other liabilities. Unmatured debt, which includes fixed-coupon marketable bonds, Real Return Bonds, treasury bills, retail debt (Canada Savings Bonds and Canada Premium Bonds), foreign-currency-denominated debt, and obligations related to capital leases, amounted to 74.8 percent of interest-bearing debt at March 31, 2013. Obligations for pensions and other future benefits include obligations for: federal public sector pension plans; disability and associated benefits available to war veterans, current and retired members of the Canadian Forces and the Royal Canadian Mounted Police, their survivors and dependants; health care and dental plans available to retired employees and their dependants; accumulated sick leave entitlements; severance benefits; and workers' compensation benefits. Obligations for federal public sector pension plans made up 17.0 percent of interest-bearing debt and other employee and veteran future benefits accounted for an additional 7.5 percent of interest-bearing debt. The remaining 0.7 percent of interest-bearing debt represents other interest-bearing liabilities of the Government, which include deposit and trust accounts and other specified purpose accounts. The share of total interest-bearing debt represented by unmatured debt had been declining since the mid-1990s, as the Government was able to retire some of this debt. This trend reversed in 2008-2009 due to the increase in financial requirements stemming from the stimulus phase of the Economic Action Plan, as well as an increase in borrowings under the consolidated borrowing framework introduced in 2008. Under the consolidated borrowing framework, the Government finances all of the borrowing needs of Canada Mortgage and Housing Corporation, the Business Development Bank of Canada and Farm Credit Canada through direct lending in order to reduce overall borrowing costs and improve the liquidity of the government securities market.

Interest-Bearing Debt by Category for 2012-2013



At March 31, 2013, interest-bearing debt totalled \$892.0 billion, up \$47.9 billion from March 31, 2012. Within interest-bearing debt, unmatured debt increased by \$40.6 billion, pensions increased by \$2.8 billion, other employee and veteran future benefits increased by \$5.4 billion, and other liabilities decreased by \$0.9 billion.

The \$40.6-billion increase in unmatured debt, mainly in marketable bonds and treasury bills, largely reflects financing requirements associated with the budgetary deficit as well as borrowing requirements to implement the Government's new prudential liquidity plan. In Budget 2011, the Government announced its intention to increase its liquidity position by \$35 billion over a three-year period beginning in 2011-2012. The increased liquidity is held in the form of foreign exchange reserves and government deposits with financial institutions and the Bank of Canada. Once the liquidity plan is fully implemented, the Government's overall liquidity levels will cover at least one month of the net projected cash flows, including coupon payments and debt refinancing needs.

The Bank of Canada and the Department of Finance manage the Government's unmatured debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*.

Foreign holdings of the Government's unmatured debt are estimated at \$175.9 billion⁽³⁾, representing approximately 26.4 percent of the Government's total unmatured debt.

Foreign Holdings of Government of Canada Unmatured Debt



The Government's total liabilities for pensions and other employee and veteran future benefits stood at \$219.0 billion at March 31, 2013, up \$8.1 billion from the prior year. These liabilities represent the estimated present value of future pension and other benefits earned to March 31, 2013 by current and former employees, net of the value of assets set aside to fund these obligations, as measured annually on an actuarial basis.

⁽³⁾ This estimate is based on foreign holdings as of June 30, 2012 as the balance of foreign holdings as of March 31, 2013 was not available at the time of production of the *Public Accounts of Canada*.

The following table illustrates the change in the total liabilities for pension and other employee future benefits in 2012-2013.

Liabilities for pensions and other future benefits

	Pension Benefits	Other future benefits	Total
	Restated ⁽¹⁾		
	(in millions of dollars)		
Liabilities at beginning of year.....	148,911	61,915	210,826
Add:			
Future benefits earned by employees during the year	6,504	3,335	9,839
Interest on the accrued benefit obligations, net of the expected return on investments	9,162	2,590	11,752
Actuarial losses recognized during the year	1,903	3,875	5,778
Plan amendments, curtailments and settlements		823	823
	17,569	10,623	28,192
Deduct:			
Benefits paid during the year	9,534	5,183	14,717
Net transfers to the PSPIB for investment	4,635		4,635
Transfers to/from other plans and administrative expenses	644	54	698
	14,813	5,237	20,050
Net increase in liabilities	2,756	5,386	8,142
Liabilities at end of year	151,667	67,301	218,968

⁽¹⁾ The beginning balance of other future benefits has been restated. Information regarding this restatement can be found in the Accumulated Deficit section of the Financial Statements Discussion and Analysis.

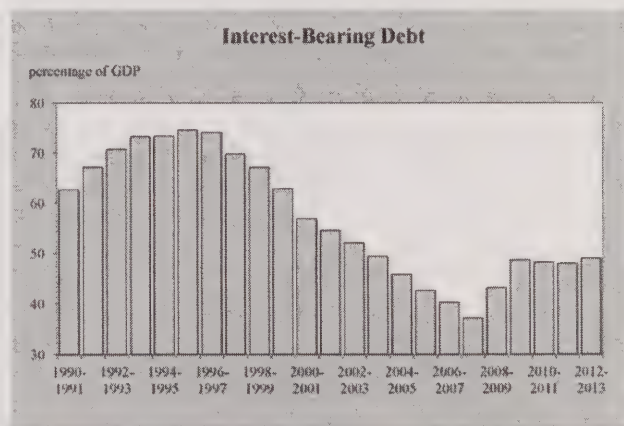
The increase in liabilities for pensions and other future benefits in 2012-2013 reflects the addition of \$9.8 billion in future benefits earned by employees during the year as well as \$11.8 billion in net interest charges on the liabilities. Accounting standards require that liabilities due a long time into the future be recorded at their estimated present, or discounted, value. For the Government's funded pension benefits, which relate to post-March 2000 service under its three main pension plans — the public service, Canadian Forces - Regular Force and Royal Canadian Mounted Police pension plans — as well as benefits under the Canadian Forces - Reserve Force pension plan, the discount rate is based on the streamed expected rates of return on invested funds. For benefits related to pre-April 2000 service under these main plans, as well as benefits under several smaller plans sponsored by the Government, which are unfunded, the discount rate is based on the streamed weighted average of long-term bond rates. For other future benefits, the discount rate reflects the expected long-term bond rate at the valuation date. Interest is recorded on the liabilities for pensions and other future benefits each year, net of the expected return on investments associated with funded pension benefits, to reflect the passage of time as the liabilities are one year closer to settlement. Net interest charges are recorded as part of public debt charges while benefits expense is recorded as part of ministries expenses on the Consolidated Statement of Operations and Accumulated Deficit.

The liabilities for pensions and other future benefits increased by an additional \$5.8 billion in 2012-2013 due to the recognition of prior years' actuarial gains and losses. Actuarial gains and losses represent year-over-year increases or decreases in the estimated value of the Government's pension and other future benefit obligations and the value of related assets due to changes in actuarial assumptions or actual experience different from that previously estimated. Actuarial assumptions include future inflation, interest rates, return on investments, general wage increases, workforce composition, retirement rates and mortality rates. Under Canadian public sector accounting standards, which are set independently by the Public Sector Accounting Board, actuarial gains and losses are not recognized immediately but instead are recognized over the expected average remaining service life of the employee, which represents periods ranging from 5 to 23 years, according to the plan in question. As of March 31, 2013, the Government had an unrecognized net actuarial loss of \$50.9 billion. This loss will be reflected over time in the liabilities and recorded as part of ministries expenses.

These increases were offset in part by reductions in the liabilities for benefits paid during the year (\$14.7 billion), and for amounts transferred to the Public Sector Pension Investment Board (PSPIB) for investment (\$4.6 billion).

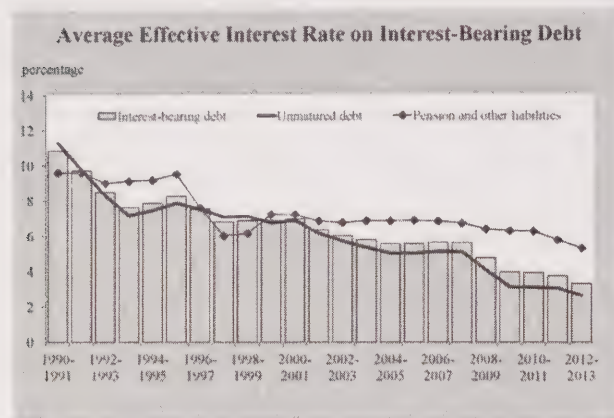
Further details on the federal public sector pension plans and other employee and veteran future benefits are contained in Section 6 of this volume.

Interest-bearing debt stood at 49.0 percent of GDP in 2012-2013, up slightly from 48.0 percent in 2011-2012. This ratio is down close to 26 percentage points from its high of 74.6 percent in 1995-1996.



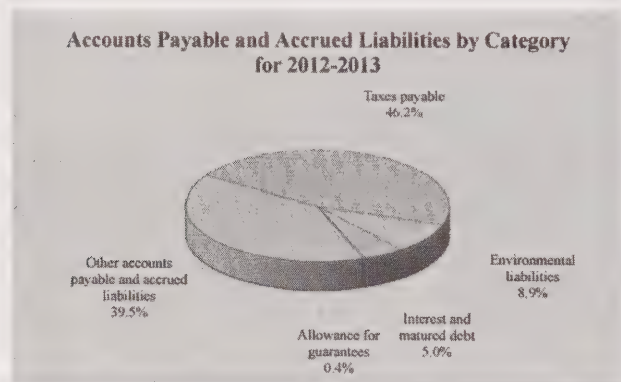
Public Accounts of Canada, 2012-2013

The average effective interest rate on the Government's interest-bearing debt in 2012-2013 was 3.4 percent, down from 3.8 percent in 2011-2012. The average effective interest rate on unmatured debt in 2012-2013 was 2.7 percent, while the average effective interest rate on pension and other liabilities was 5.4 percent. The average effective interest rate was higher on pension and other liabilities than on unmatured debt because the Government's unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unmatured debt includes both short- and long-term securities.



Accounts Payable and Accrued Liabilities

The following chart shows accounts payable and accrued liabilities by category for 2012-2013.



The Government's accounts payable and accrued liabilities consist of amounts payable to taxpayers based on assessments and estimates of refunds owing for tax assessments not completed by year end; environmental liabilities, which include estimated costs related to the remediation of contaminated sites and the future restoration of certain tangible capital assets; interest due and matured debt, as well as accrued interest at year end; an allowance for guarantees provided by the Government; and, other accounts payable and accrued liabilities. Other accounts payable and accrued liabilities include items such as accrued salaries and benefits, amounts payable to provinces, territories and Aboriginal governments for taxes collected and administered on their behalf in accordance with tax collection agreements, deferred revenues, as well as amounts owing at year end pursuant to contractual arrangements or for work performed or goods received.

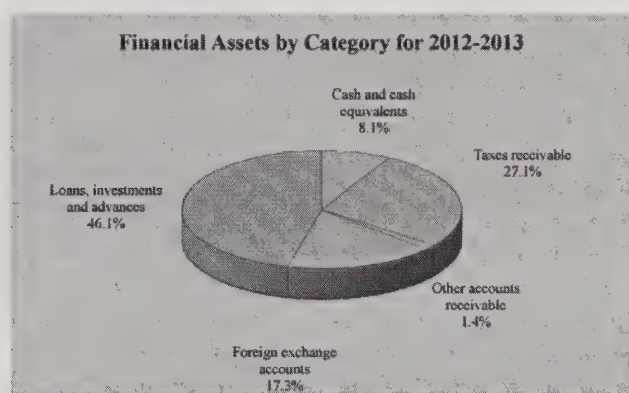
At March 31, 2013, accounts payable and accrued liabilities totalled \$118.7 billion, down \$6.3 billion from March 31, 2012. This decrease is mainly due to a reduction in other accounts payable and accrued liabilities, offset in part by an increase in taxes payable and environmental liabilities.

Other accounts payable and accrued liabilities decreased by \$11.9 billion in 2012-2013, driven in large part by a \$7.1-billion decrease in liabilities under provincial, territorial and Aboriginal tax agreements, reflecting the acceleration of payments to provinces for corporate income tax revenues during 2012-2013, the settlement of prior years' tax assessments, and timing differences. The remaining decrease in accounts payable and accrued liabilities is due to a number of factors including the payment of \$0.7 billion to Quebec for sales tax harmonization assistance accrued in 2011-2012 and the amortization of deferred spectrum licence fees received in 2008-2009, which are being recognized as part of other revenues on a straight-line basis over the ten-year term of the licences.

Taxes payable increased by \$3.9 billion in 2012-2013, from \$51.0 billion at March 31, 2012 to \$54.9 billion at March 31, 2013. Environmental liabilities increased by \$2.2 billion in 2012-2013, largely reflecting the increase in Atomic Energy of Canada Limited's liability for nuclear decommissioning and waste management. Liabilities for interest payable and matured debt decreased by \$0.4 billion from the prior year, largely reflecting lower interest rates. The allowance for guarantees provided by the Government decreased by \$0.1 billion.

Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold, and subscriptions and loans to the International Monetary Fund. Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments in and loans to enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.



At March 31, 2013, financial assets amounted to \$339.4 billion, up \$21.8 billion from March 31, 2012. The increase in financial assets is largely due to an increase in the Government's balance of cash and cash equivalents, reflecting increased cash balances held under the prudential liquidity plan, an increase in taxes receivable and an increase in the Government's loans, investments and advances in enterprise Crown corporations and other government business enterprises.

At March 31, 2013, cash and cash equivalents totalled \$27.3 billion, up \$10.2 billion from March 31, 2012. Included in the balance of cash and cash equivalents is \$15 billion which has been designated as a deposit held with respect to prudential liquidity management.

Taxes receivable increased by \$6.1 billion during 2012-2013, from \$86.0 billion to \$92.1 billion, reflecting growth in tax revenues. Other accounts receivable increased by \$0.2 billion to \$4.7 billion.

Foreign exchange accounts increased by \$1.8 billion in 2012-2013, totalling \$58.8 billion at March 31, 2013. Within this component, foreign exchange reserves held in the Exchange Fund Account increased by \$1.2 billion, following an increase of \$8.1 billion in 2011-2012. Going forward, under the prudential liquidity plan, liquid foreign exchange reserves will continue to rise sufficiently to maintain their level at or above 3 percent of GDP.

Loans, investments and advances in enterprise Crown corporations and other government business enterprises increased by \$2.7 billion in 2012-2013. Investments in enterprise Crown corporations and other government business enterprises increased by \$3.6 billion, as the \$5.0 billion in net profits recorded by these corporations and enterprises during 2012-2013 was offset in part by \$1.4 billion in dividends paid to the Government. Loans and advances to enterprise Crown corporations decreased by \$0.9 billion in 2012-2013, due mainly to a decrease in loans to Crown corporations under the consolidated borrowing framework. This decrease was driven largely by prepayments under the Insured Mortgage Purchase Program administered by Canada Mortgage and Housing Corporation, offset in part by increased borrowing requirements from Farm Credit Canada to support growth in its lending portfolio.

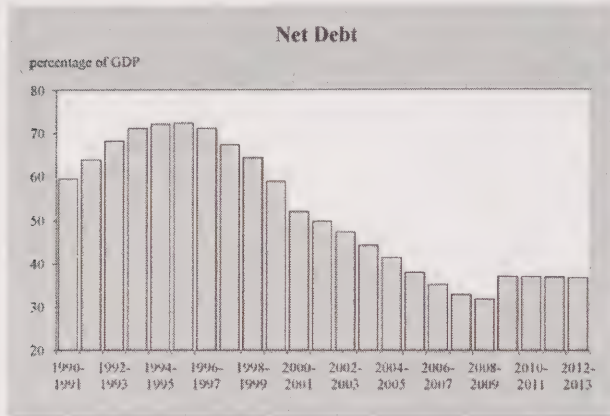
Other loans, investments and advances increased by \$0.9 billion, from \$22.3 billion to \$23.1 billion, reflecting in large part an increase in loans outstanding under the Canada Student Loans Program.

Since the accumulated deficit reached its post-World War II peak of 67.1 percent of GDP at March 31, 1996, financial assets have increased by \$246.7 billion due to higher levels of cash and cash equivalents and accounts receivable (up \$71.6 billion), an increase in the foreign exchange accounts (up \$39.7 billion) and an increase in loans, investments and advances (up \$135.5 billion). The increase in cash and cash equivalents and accounts receivable is largely attributable to growth in taxes receivable, broadly in line with the growth in the applicable tax bases. The increase in the foreign exchange accounts reflects a decision by the Government in the late 1990s and more recently in the 2011-2012 *Debt Management Strategy* to increase its liquidity in these accounts. The increase in loans, investments and advances is attributable to several factors including the accumulation of net profits from enterprise Crown corporations, the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000, and the issuance of direct loans to Crown corporations under the Government's consolidated borrowing framework implemented in 2008.

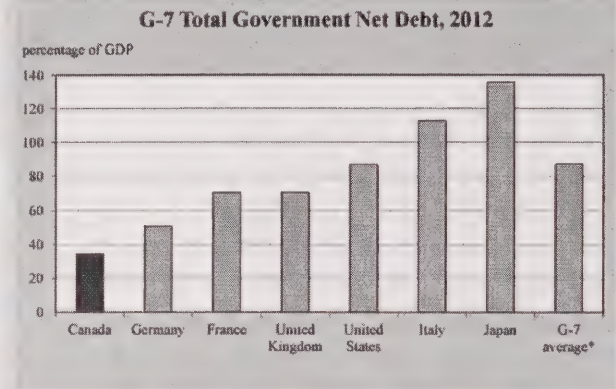
Net Debt

The Government's net debt — its total liabilities less financial assets — stood at \$671.4 billion at March 31, 2013. Net debt was 36.9 percent of GDP, down 0.1 percentage points from a year earlier, and 35.6 percentage points below its peak of 72.5 percent at March 31, 1996.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.



Canada Has the Lowest Total Government Net Debt Burden Among G-7 Countries



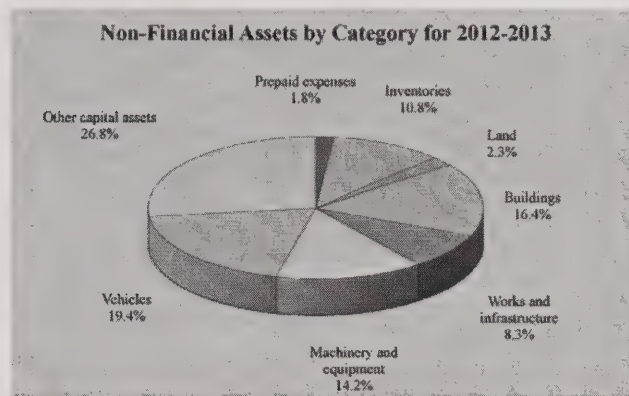
Source: OECD Economic Outlook, No. 93 (May 2013). Data for 2012 are OECD estimates.
*Weighted by GDP on a Purchasing Power Parity (PPP) basis.

Canada's total government net debt-to-GDP ratio stood at 34.5 percent in 2012, according to the OECD. This is by far the lowest level among G-7 countries, which the OECD estimates will record an average net debt of 87.3 percent of GDP in that same year.

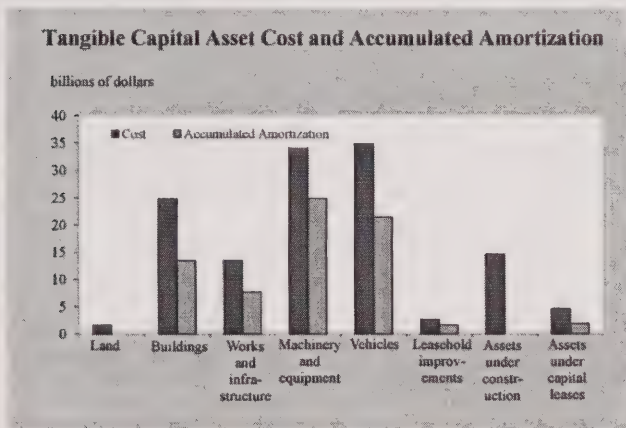
International comparisons of net debt are made on a total government, National Accounts basis, which for Canada includes the net debt of federal, provincial/territorial and local governments, as well as the net assets held in the Canada Pension Plan and Quebec Pension Plan.

Non-Financial Assets

Non-financial assets include the net book value of the Government's tangible capital assets, which include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.



At March 31, 2013, non-financial assets stood at \$68.9 billion, up \$1.0 billion from a year earlier, primarily due to an increase in tangible capital assets. At March 31, 2013, roughly 62 percent of the original cost of the Government's depreciable tangible capital assets had been amortized, compared to 61 percent a year earlier. Depreciable tangible capital assets exclude land, and assets under construction, which are not yet available for use.



Cash Flow

The annual surplus or deficit is presented on an accrual basis of accounting, recognizing revenue in the period it is earned and expenses when incurred, regardless of when the associated cash is received or paid. In contrast, the Government's net cash flow measures the difference between cash coming in to the Government and cash going out.

In 2012-2013, the Government had a total cash requirement of \$27.3 billion before financing activities, compared to a total cash requirement of \$31.5 billion before financing activities in 2011-2012. Operating activities resulted in a net cash requirement of \$21.6 billion in 2012-2013, compared to a net cash requirement of \$29.0 billion in 2011-2012, reflecting the improvement in the budgetary balance. Cash used by capital investment activities increased by \$0.5 billion, from \$6.3 billion in 2011-2012 to \$6.8 billion in 2012-2013, while cash provided by investing activities decreased by \$2.7 billion, from \$3.8 billion in 2011-2012 to \$1.1 billion in 2012-2013.

Cash Flow

	2012-2013	2011-2012
	(in millions of dollars)	
Cash used by operating activities	(21,620)	(28,992)
Cash used by capital investment activities	(6,768)	(6,312)
Cash provided by investing activities	1,106	3,760
Total cash used before financing activities	(27,282)	(31,544)
Cash provided by financing activities	37,480	34,364
Net increase in cash	10,198	2,820
Cash and cash equivalents at beginning of year	17,143	14,323
Cash and cash equivalents at end of year	27,341	17,143

The Government financed this financial requirement of \$27.3 billion and increased its balance of cash and cash equivalents by \$10.2 billion primarily through the issuance of marketable bonds and treasury bills. Cash provided by financing activities totaled \$37.5 billion in 2012-2013, up from \$34.4 billion in 2011-2012.

Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions — particularly to changes in economic growth, inflation and interest rates.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are “rules of thumb” as the actual impact will depend on many other factors as well. As published in the March 21, 2013 budget, these show, for example, that:

- A one-year, 1-percentage-point decrease in real GDP growth would lower the budgetary balance by \$3.8 billion in the first year, \$4.3 billion in the second year, and \$5.6 billion in the fifth year.
- A one-year, 1-percentage-point decrease in GDP inflation would lower the budgetary balance by \$2.0 billion in the first year, \$2.0 billion in the second year, and \$2.0 billion in the fifth year.
- A sustained 100-basis-point increase in interest rates would lower the budgetary balance by \$0.5 billion in the first year, \$1.3 billion in the second year, and \$1.8 billion in the fifth year.

While these generalized rules of thumb provide good estimates of the sensitivity of the budgetary balance with respect to small economic changes, it is important to note that some of the estimated relationships would change in response to large economic changes.

Ten Year Comparative Financial Information

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited consolidated financial statements in Section 2 of this volume.

Table 1.1

Government of Canada Detailed Consolidated Statement of Operations and Accumulated Deficit

(in millions of dollars)

	Year ended March 31 ⁽¹⁾									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁽²⁾	2013
Revenues —										
Tax Revenues —										
Income tax revenues —										
Personal	93,012	98,620	103,770	110,575	113,528	116,612	105,040	114,661	120,537	125,728
Corporate	28,612	31,422	33,209	39,361	42,212	31,243	32,247	31,953	33,641	34,986
Non-resident	3,142	3,560	4,529	4,877	5,693	6,298	5,293	5,137	5,300	5,073
	124,766	133,602	141,508	154,813	161,433	154,153	142,580	151,751	159,478	165,787
Other taxes and duties —										
Goods and services tax	28,286	29,758	33,020	31,296	29,920	25,740	26,947	28,379	28,370	28,821
Energy taxes	4,952	5,054	5,076	5,128	5,139	5,161	5,178	5,342	5,328	5,381
Customs import duties	2,887	3,091	3,330	3,704	3,903	4,036	3,490	3,520	3,862	3,979
Other excise taxes and duties	5,240	4,954	4,730	5,189	5,245	4,869	4,958	5,662	5,546	5,370
	41,365	42,857	46,156	45,317	44,207	39,806	40,573	42,903	43,106	43,551
Total tax revenues	166,131	176,459	187,664	200,130	205,640	193,959	183,153	194,654	202,584	209,338
Employment Insurance Premiums	17,546	17,307	16,535	16,789	16,558	16,887	16,761	17,501	18,556	20,395
Other Revenues —										
Crown corporations	5,917	6,825	7,198	7,503	6,504	7,760	7,622	12,937	12,024	11,448
Other programs	9,104	12,471	10,932	12,261	14,951	16,944	12,920	13,939	14,274	13,952
Net foreign exchange	2,090	1,175	2,014	1,714	1,872	1,736	1,647	1,809	1,669	1,502
Total other revenues	17,111	20,471	20,144	21,478	23,327	26,440	22,189	28,685	27,967	26,902
Total Revenues	200,788	214,237	224,343	238,397	245,525	237,286	222,103	240,840	249,107	256,635
Expenses —										
Transfer Payments —										
Old age security benefits, guaranteed income supplement and spouse's allowance	26,902	27,871	28,992	30,284	31,955	33,377	34,653	35,629	38,045	40,255
Major transfer payments to other levels of government —										
Canada health and social transfer	22,341	28,031								
Canada health transfer			19,000	20,140	21,474	22,759	24,820	26,031	27,174	28,912
Canada social transfer			8,225	8,500	9,872	10,568	10,858	11,179	11,514	11,860
Fiscal arrangements	10,004	13,467	12,977	13,740	15,178	15,807	16,789	17,577	19,188	19,688
Quebec abatement	(3,295)	(3,350)	(3,327)	(3,884)	(3,328)	(3,643)	(3,299)	(3,751)	(3,929)	(4,093)
Other major transfers	320	3,779	3,882	3,985	2,923	985	7,772	1,751	2,847	2,003
	29,370	41,927	40,757	42,481	46,119	46,476	56,940	52,787	56,794	58,370
Employment insurance benefits	15,058	14,748	14,417	14,084	14,298	16,308	21,586	19,850	17,647	17,099
Children's benefits	8,062	8,688	9,200	11,214	11,894	11,901	12,340	12,656	12,726	12,975
Other transfer payments	26,295	29,118	28,634	30,693	31,269	34,793	45,949	43,155	37,720	34,862
Total transfer payments	105,687	122,352	122,000	128,756	135,535	142,855	171,468	164,077	162,932	163,561
Other Program Expenses —										
Crown corporations	4,474	6,835	5,076	5,109	5,185	5,859	7,400	7,584	8,198	9,512
Ministries	45,713	49,469	50,277	56,835	61,883	63,337	69,419	71,680	73,176	73,338
Total other program expenses	50,187	56,304	55,353	61,944	67,068	69,196	76,819	79,264	81,374	82,850
Total program expenses	155,874	178,656	177,353	190,700	202,603	212,051	248,287	243,341	244,306	246,411
Public Debt Charges	35,769	34,118	33,772	33,945	33,325	30,990	29,414	30,871	31,080	29,153
Total Expenses	191,643	212,774	211,125	224,645	235,928	243,041	277,701	274,212	275,386	275,564
Annual (Surplus) or Deficit	(9,145)	(1,463)	(13,218)	(13,752)	(9,597)	5,755	55,598	33,372	26,279	18,929
Accumulated Deficit at Beginning of Year —										
as Previously Reported	505,325	496,180	494,717	481,499	467,268	457,637	463,710	519,097	553,664	582,176
Accounting Changes and Restatement —										
Accumulated Sick Leave Entitlements									1,341	1,400
Accumulated Deficit at Beginning of Year —										
as Restated									555,005	583,576
Other Comprehensive (Income) or Loss				(479)	(34)	318	(211)	(2,142)	2,292	(64)
Accumulated Deficit at End of Year	496,180	494,717	481,499	467,268	457,637	463,710	519,097	550,327	583,576	602,441

(1) Certain comparative figures have been reclassified as a result of an accounting change for tax revenues and to conform to the current year's presentation.

(2) Certain figures have been restated in relation to accumulated sick leave entitlements. However, only the 2012 comparative figures have been restated as earlier year information is not available. Details on both the reclassification and restatement can be found in Note 2, Section 2 of this Volume.

Public Accounts of Canada, 2012-2013

Table 1.2
Government of Canada
Detailed Consolidated Statement of Financial Position
(in millions of dollars)

	As at March 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁽¹⁾	2013
Liabilities										
<i>Accounts Payable and Accrued Liabilities —</i>										
Other accounts payable and accrued liabilities	36,905	46,045	48,263	50,730	47,000	49,379	58,284	55,342	58,804	46,884
Taxes payable	33,040	35,650	38,402	41,388	49,010	50,845	48,251	48,648	50,952	54,877
Environmental liabilities	3,564	5,624	5,861	6,062	6,669	6,342	6,602	7,745	8,362	10,600
Interest and matured debt	8,933	8,104	7,875	7,516	7,182	6,919	6,853	6,733	6,379	5,955
Allowance for guarantees	2,770	2,317	1,031	815	602	514	535	592	506	428
Total accounts payable and accrued liabilities .	85,212	97,740	101,432	106,511	110,463	113,999	120,525	119,060	125,003	118,744
<i>Interest-bearing Debt —</i>										
<i>Unmatured debt —</i>										
Payable in Canadian currency —										
Marketable bonds	277,780	265,798	261,134	257,482	253,550	295,186	367,962	416,080	448,140	469,039
Treasury bills	113,378	127,199	131,597	134,074	116,936	192,275	175,849	162,980	163,221	180,689
Retail debt	21,330	19,080	17,342	15,175	13,068	12,532	11,855	10,141	8,922	7,481
Bonds for Canada Pension Plan	3,427	3,393	3,102	1,743	1,042	523	452	27	11	
	<i>415,915</i>	<i>415,470</i>	<i>413,175</i>	<i>408,474</i>	<i>384,596</i>	<i>500,516</i>	<i>556,118</i>	<i>589,228</i>	<i>620,294</i>	<i>657,209</i>
Payable in foreign currencies	20,542	16,286	14,085	10,372	9,498	10,381	8,243	7,628	10,715	10,802
Cross-currency swap revaluation	363	(922)	(2,258)	(1,091)	(1,420)	3,690	(4,233)	(5,091)	(4,448)	(3,419)
Unamortized discounts and premiums on market debt	(5,610)	(6,342)	(6,780)	(6,659)	(6,213)	(4,751)	(5,092)	(4,485)	(4,295)	(2,156)
Obligation related to capital leases	2,774	2,932	2,927	3,096	4,236	4,184	4,090	3,685	3,633	3,647
Other unamortized debt								190	453	917
Total unamortized debt	433,984	427,424	421,149	414,192	390,697	514,020	559,126	591,155	626,352	667,000
<i>Pensions and other future benefits —</i>										
Public sector pensions	127,560	129,579	131,062	134,726	137,371	139,909	142,843	146,135	148,911	151,667
Other employee and veteran future benefits	39,367	41,549	43,369	45,123	47,901	50,311	54,227	58,206	61,915	67,301
Total pensions and other future benefits	166,927	171,128	174,431	179,849	185,272	190,220	197,070	204,341	210,826	218,968
Due to Canada Pension Plan	7,483	2,771	151	54	106	90	175	23	138	68
Other liabilities	6,488	5,909	5,342	5,157	5,789	5,833	6,412	6,292	6,795	5,978
Total interest-bearing debt	614,882	607,232	601,073	599,252	581,864	710,163	762,783	801,811	844,111	892,014
Total Liabilities	700,094	704,972	702,505	705,763	692,327	824,162	883,308	920,871	969,114	1,010,758
Financial Assets										
<i>Cash and Accounts Receivable —</i>										
Cash and cash equivalents	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323	17,143	27,341
Taxes receivable	47,953	53,477	59,113	66,492	65,902	71,911	69,063	78,626	86,006	92,115
Other accounts receivable	2,476	2,254	2,581	3,398	3,247	3,251	3,692	3,958	4,513	4,698
Total cash and accounts receivable	71,001	76,346	82,843	92,586	82,878	122,147	101,205	96,907	107,662	124,154
<i>Foreign Exchange Accounts —</i>										
International reserves held in the Exchange Fund Account	41,247	39,114	40,936	44,673	42,904	51,194	53,701	54,041	62,141	63,381
International Monetary Fund — Subscriptions	12,185	11,240	10,673	11,106	10,752	12,011	9,823	9,792	9,842	9,694
International Monetary Fund — Loans							337	1,139	1,325	1,457
Less: International Monetary Fund — Notes payable and special drawing rights allocations	9,119	9,483	10,782	11,601	11,357	11,496	16,911	16,465	16,311	15,773
Total foreign exchange accounts	44,313	40,871	40,827	44,178	42,299	51,709	46,950	48,507	56,997	58,759
<i>Loans, Investments and Advances —</i>										
Enterprise Crown corporations and other government business enterprises	14,594	17,625	20,584	23,683	30,167	104,049	129,523	135,673	130,662	133,348
Other loans, investments and advances	19,184	20,543	21,305	21,411	20,702	21,044	23,158	22,876	22,258	23,134
Total loans, investments and advances	33,778	38,168	41,889	45,094	50,869	125,093	152,681	158,549	152,920	156,482
Total Financial Assets	149,092	155,385	165,559	181,858	176,046	298,949	300,836	303,963	317,579	339,395
Net Debt	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908	651,535	671,363
Non-financial Assets										
Tangible capital assets	47,748	48,210	48,355	49,036	51,175	53,326	55,054	57,668	59,047	60,241
Inventories	6,134	5,525	5,875	5,988	6,248	6,348	6,192	6,830	6,996	7,453
Prepaid expenses	940	1,135	1,217	1,613	1,221	1,829	2,129	2,083	1,916	1,228
Total Non-financial Assets	54,822	54,870	55,447	56,637	58,644	61,503	63,375	66,581	67,959	68,922
Accumulated Deficit	496,180	494,717	481,499	467,268	457,637	463,710	519,097	550,327	583,576	602,441

⁽¹⁾ Certain figures have been restated in relation to accumulated sick leave entitlements. However, only the 2012 comparative figures have been restated since prior years information is not available. Details on the restatement can be found in Note 2, Section 2 of this Volume.

Table 1.3
Government of Canada
Detailed Consolidated Statement of Change in Net Debt
(in millions of dollars)

	Year ended March 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁽¹⁾	2013
Net Debt at Beginning of Year —										
as Previously Reported	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472	620,245	650,135
Accounting Changes and Restatement —										
Accumulated Sick Leave Entitlements									1,341	1,400
Net Debt at Beginning of Year —										
as Restated									621,586	651,535
Change in Net Debt during the Year —										
Annual (Surplus) or Deficit.....	(9,145)	(1,463)	(13,218)	(13,752)	(9,597)	5,755	55,598	33,372	26,279	18,929
Change due to Tangible Capital Asset —										
Acquisition of tangible capital assets.....	4,535	4,619	4,046	4,789	5,957	6,249	7,136	8,061	6,976	7,175
Amortization of tangible capital assets	(3,502)	(3,696)	(3,904)	(3,807)	(3,954)	(4,176)	(4,418)	(4,756)	(4,859)	(5,184)
Proceeds from disposal of tangible capital assets	(91)	(144)	(146)	(202)	(440)	(608)	(297)	(447)	(664)	(407)
Net (loss) or gain on disposal of tangible capital assets, including adjustments	(231)	(317)	149	(99)	576	686	(693)	(244)	(74)	(390)
<i>Total change due to tangible capital assets</i>	<i>711</i>	<i>462</i>	<i>145</i>	<i>681</i>	<i>2,139</i>	<i>2,151</i>	<i>1,728</i>	<i>2,614</i>	<i>1,379</i>	<i>1,194</i>
Change due to Inventories.....	21	(609)	350	113	260	100	(156)	638	166	457
Change due to Prepaid Expenses	(155)	195	82	396	(392)	608	300	(46)	(167)	(688)
Net (Decrease) or Increase in Net Debt due to Operations	(8,568)	(1,415)	(12,641)	(12,562)	(7,590)	8,614	57,470	36,578	27,657	19,892
Other Comprehensive (Income) or Loss.....				(479)	(34)	318	(211)	(2,142)	2,292	(64)
Net (Decrease) or Increase in Net Debt	(8,568)	(1,415)	(12,641)	(13,041)	(7,624)	8,932	57,259	34,436	29,949	19,828
Net Debt at End of Year	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908	651,535	671,363

⁽¹⁾ Certain figures have been restated in relation to accumulated sick leave entitlements. However, only the 2012 comparative figures have been restated since prior years information is not available. Details on the restatement can be found in Note 2, Section 2 of this Volume.

Table 1.4

Government of Canada
Detailed Consolidated Statement of Cash Flow
(in millions of dollars)

	Year ended March 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁽¹⁾	2013
Operating Activities —										
Annual Surplus or (Deficit)	9,145	1,463	13,218	13,752	9,597	(5,755)	(55,598)	(33,372)	(26,279)	(18,929)
Items not affecting cash —										
Share of annual profit in enterprise Crown corporations and other government business enterprises	(3,708)	(4,853)	(5,041)	(5,336)	(4,256)	(4,773)	(2,306)	(6,992)	(5,350)	(4,995)
Amortization of tangible capital assets	3,502	3,696	3,904	3,807	3,954	4,176	4,418	4,756	4,859	5,184
Net loss or (gain) on disposal of tangible capital assets, including adjustments	231	317	(149)	99	(576)	(686)	693	244	74	390
Change in taxes receivable	(4,356)	(5,524)	(5,636)	(7,379)	590	(6,009)	2,848	(9,563)	(7,380)	(6,109)
Change in pensions and other future benefits	2,375	4,201	3,303	5,418	5,423	4,948	6,850	7,271	5,144	8,142
Change in foreign exchange accounts	4,637	3,442	44	(3,351)	1,879	(9,410)	4,759	(1,557)	(8,490)	(1,762)
Change in accounts payable and accrued liabilities	2,016	12,528	3,692	5,079	3,952	3,536	6,526	(1,465)	5,943	(6,259)
Net change in other accounts	(675)	(6,718)	(4,866)	1	1,468	7,862	(5,642)	(987)	2,487	2,718
Cash provided or (used) by operating activities	13,167	8,552	8,469	12,090	22,031	(6,111)	(37,452)	(41,665)	(28,992)	(21,620)
Capital Investment Activities —										
Acquisition of tangible capital assets	(4,535)	(4,619)	(4,046)	(4,789)	(5,957)	(6,249)	(7,136)	(8,061)	(6,976)	(7,175)
Proceeds from disposal of tangible capital assets	91	144	146	202	440	608	297	447	664	407
Cash used by capital investment activities	(4,444)	(4,475)	(3,900)	(4,587)	(5,517)	(5,641)	(6,839)	(7,614)	(6,312)	(6,768)
Investing Activities —										
Enterprise Crown corporations and other government business enterprises —										
Equity transactions	1,843	1,669	2,012	2,602	2,436	1,495	(3,226)	2,818	2,684	1,445
Issuance of loans and advances	(167)	(142)	(198)	(3,713)	(5,052)	(132,057)	(119,755)	(76,579)	(63,389)	(65,183)
Repayment of loans and advances	358	334	331	3,894	435	60,688	99,921	76,677	65,286	66,156
Issuance of other loans, investments and advances	(9,569)	(8,218)	(6,861)	(16,969)	(6,571)	(6,910)	(21,174)	(5,858)	(7,679)	(5,533)
Repayment of other loans, investments and advances	4,929	6,866	5,182	16,475	6,883	5,041	16,620	5,814	6,858	4,221
Cash provided or (used) by investing activities	(2,606)	509	466	2,289	(1,869)	(71,743)	(27,614)	2,872	3,760	1,106
Total Cash Generated or (Used) Before Financing Activities	6,117	4,586	5,035	9,792	14,645	(83,495)	(71,905)	(46,407)	(31,544)	(27,282)
Financing Activities —										
Issuance of Canadian currency borrowings	336,260	335,682	363,824	369,354	343,755	531,668	554,892	553,464	567,707	579,456
Repayment of Canadian currency borrowings	(337,734)	(335,969)	(366,123)	(373,886)	(366,493)	(415,801)	(499,383)	(520,569)	(536,430)	(542,063)
Issuance of foreign currency borrowings	14,227	13,608	15,859	11,586	11,099	24,500	22,212	8,195	12,743	7,782
Repayment of foreign currency borrowings	(14,826)	(17,864)	(18,061)	(15,299)	(11,973)	(23,616)	(24,351)	(8,810)	(9,656)	(7,695)
Cash (used) or provided by financing activities	(2,073)	(4,543)	(4,501)	(8,245)	(23,612)	116,751	53,370	32,280	34,364	37,480
Net Increase or (Decrease) in Cash	4,044	43	534	1,547	(8,967)	33,256	(18,535)	(14,127)	2,820	10,198
Cash and Cash Equivalents at Beginning of Year	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323	17,143
Cash and Cash Equivalents at End of Year	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323	17,143	27,341

⁽¹⁾ Certain figures have been restated in relation to accumulated sick leave entitlements. However, only the 2012 comparative figures have been restated since prior years information is not available. Details on the restatement can be found in Note 2, Section 2 of this Volume.

Table 1.5

Government of Canada

Detailed Consolidated Statement of Non-Budgetary Transactions and of Non-Financial Assets

(in millions of dollars)

	Year ended March 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁽¹⁾	2013
Loans, Investments and Advances —										
Enterprise Crown corporations and other government business enterprises —										
Loans and advances —										
Canada Mortgage and Housing Corporation	219	190	200	148	258	(57,470)	(10,399)	2,693	2,974	3,472
Business Development Bank of Canada					(1,000)	(6,284)	(4,961)	(978)	662	(653)
Farm Credit Canada					(3,840)	(7,610)	(4,481)	(1,627)	(1,768)	(1,848)
Other	(28)	2	(67)	33	(35)	(5)	7	10	29	2
	191	192	133	181	(4,617)	(71,369)	(19,834)	98	1,897	973
Investments —										
Share of annual profit	(3,708)	(4,853)	(5,041)	(5,336)	(4,256)	(4,773)	(2,306)	(6,992)	(5,350)	(4,995)
Other comprehensive (income) or loss				(479)	(34)	318	(211)	(2,142)	2,292	(64)
Dividends	1,907	1,944	2,027	2,604	2,436	2,095	1,391	2,818	2,028	1,445
Capital	(64)	(275)	(15)	(3)		(600)	(4,617)		656	
Transition adjustment									3,337	
	(1,865)	(3,184)	(3,029)	(3,214)	(1,854)	(2,960)	(5,743)	(6,316)	2,963	(3,614)
Total	(1,674)	(2,992)	(2,896)	(3,033)	(6,471)	(74,329)	(25,577)	(6,218)	4,860	(2,641)
Less:										
Amount expected to be repaid from future appropriations	62	39	63	66	32	(473)	(103)	(64)	(119)	44
Unamortized discounts and premiums					(19)	26		(4)	(32)	
Total	(1,736)	(3,031)	(2,959)	(3,099)	(6,484)	(73,882)	(25,474)	(6,150)	5,011	(2,685)
Other loans, investments and advances —										
Portfolio investments		1,225	(101)			6	2		12	5
National governments, including developing countries	572	171	158	80	143	(182)	235	69	40	18
International organizations	(72)	(253)	(224)	(491)	(321)	(905)	(454)	(826)	(704)	(885)
Provincial and territorial governments	(2,459)	(673)	14	285	899	217	590	257	(849)	803
Other loans, investments and advances	(2,681)	(1,822)	(1,524)	(367)	(410)	(1,005)	(4,926)	456	680	(1,254)
Total	(4,640)	(1,352)	(1,677)	(493)	311	(1,869)	(4,553)	(44)	(821)	(1,313)
Less: allowance for valuation	(376)	6	(915)	(387)	(398)	(1,527)	(2,440)	(326)	(1,439)	(436)
Total	(4,264)	(1,358)	(762)	(106)	709	(342)	(2,113)	282	618	(877)
Total loans, investments and advances	(6,000)	(4,389)	(3,721)	(3,205)	(5,775)	(74,224)	(27,587)	(5,868)	5,629	(3,562)
Pensions and Other Future Benefits —										
Public sector pensions	1,852	2,019	1,483	3,664	2,645	2,538	2,934	3,292	2,776	2,757
Other employee and veteran future benefits	523	2,182	1,820	1,754	2,778	2,410	3,916	3,979	3,707	5,386
Total pensions and other future benefits	2,375	4,201	3,303	5,418	5,423	4,948	6,850	7,271	6,483	8,143
Other Liabilities —										
Due to Canada Pension Plan	390	(4,712)	(2,620)	(97)	52	(16)	85	(152)	115	(70)
Other liabilities	(154)	(579)	(567)	(185)	632	44	579	(120)	503	(817)
Total other liabilities	236	(5,291)	(3,187)	(282)	684	28	664	(272)	618	(887)
Non-Financial Assets —										
Tangible capital assets	(711)	(462)	(145)	(681)	(2,139)	(2,152)	(1,728)	(2,614)	(1,379)	(1,194)
Inventories	(21)	609	(350)	(113)	(260)	(100)	156	(638)	(166)	(458)
Prepaid expenses	155	(195)	(82)	(396)	392	(608)	(300)	46	167	688
Total non-financial assets	(577)	(48)	(577)	(1,190)	(2,007)	(2,860)	(1,872)	(3,206)	(1,378)	(964)
Other Transactions —										
Taxes receivable	(4,356)	(5,524)	(5,636)	(7,379)	590	(6,009)	2,848	(9,563)	(7,380)	(6,109)
Other accounts receivable	127	223	(327)	(817)	151	(3)	(441)	(266)	(555)	(185)
Provincial, territorial and Aboriginal tax agreements account	2,374	1,103	2,316	410	(1,311)	(168)	1,438	241	2,688	(7,130)
Taxes payable	(509)	2,610	2,752	2,986	7,622	1,835	(2,594)	397	2,304	3,925
Other liabilities	151	8,813	(1,376)	1,683	(2,359)	1,869	7,682	(2,103)	951	(3,054)
Total other transactions	(2,213)	7,225	(2,271)	(3,117)	4,693	(2,476)	8,933	(11,294)	(1,992)	(12,553)
Total Non-Budgetary Transactions and Non-Financial Assets	(6,179)	1,698	(6,453)	(2,376)	3,018	(74,584)	(13,012)	(13,369)	9,360	(9,823)

(1) Certain figures have been restated in relation to accumulated sick leave entitlements. However, only the 2012 comparative figures have been restated since prior years information is not available. Details on the restatement can be found in Note 2, Section 2 of this Volume.

Table 1.6

Government of Canada

Detailed Consolidated Statement of Foreign Exchange, Unmatured Debt and Cash Transactions

(in millions of dollars)

	Year ended March 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Foreign Exchange Accounts —										
International reserves held in the Exchange Fund										
Account	3,602	2,133	(1,822)	(3,737)	1,769	(8,290)	(2,507)	(340)	(8,100)	(1,240)
International Monetary Fund — Subscriptions	757	945	567	(433)	354	(1,259)	2,188	31	(50)	148
International Monetary Fund — Loans							(337)	(802)	(186)	(132)
	4,359	3,078	(1,255)	(4,170)	2,123	(9,549)	(656)	(1,111)	(8,336)	(1,224)
Less: International Monetary Fund —										
Notes payable	(336)	(453)	(1,412)	(771)	201	14	2,351	416	202	398
Special drawing rights allocations	58	89	113	(48)	43	(154)	(7,766)	30	(48)	139
	(278)	(364)	(1,299)	(819)	244	(140)	(5,415)	446	154	537
Total foreign exchange accounts	4,637	3,442	44	(3,351)	1,879	(9,409)	4,759	(1,557)	(8,490)	(1,761)
Unmatured Debt —										
Payable in Canadian currency —										
Marketable bonds	(9,354)	(11,981)	(4,664)	(3,652)	(3,932)	41,636	72,776	48,118	32,060	20,899
Treasury bills	8,967	13,821	4,398	2,477	(17,138)	75,339	(16,426)	(12,869)	241	17,468
Retail debt	(1,254)	(2,250)	(1,738)	(2,167)	(2,107)	(536)	(677)	(1,714)	(1,219)	(1,441)
Bonds for Canada Pension Plan	56	(35)	(291)	(1,359)	(700)	(519)	(71)	(425)	(16)	(11)
	(1,585)	(445)	(2,295)	(4,701)	(23,877)	115,919	55,602	33,110	31,066	36,915
Payable in foreign currencies	(599)	(4,256)	(2,201)	(3,713)	(875)	883	(2,138)	(615)	3,087	87
Cross-currency swap revaluation	(1,132)	(1,285)	(1,336)	1,167	(329)	5,110	(7,923)	(858)	643	1,029
Unamortized discounts and premiums on										
market debt	(354)	(732)	(438)	121	446	1,462	(341)	607	190	2,139
Obligation related to capital leases	111	158	(5)	169	1,140	(51)	(94)	(405)	(52)	13
Other unmatured debt								190	263	464
Total unmatured debt	(3,559)	(6,560)	(6,275)	(6,957)	(23,495)	123,323	45,106	32,029	35,197	40,647
Cash and Cash Equivalents										
at End of Year —										
In Canadian currency	20,559	20,607	21,152	22,701	13,733	46,989	28,124	13,902	16,493	27,130
In foreign currencies	13	8	(3)	(5)	(4)	(4)	326	421	650	211
Total cash and cash equivalents	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323	17,143	27,341

Glossary of Terms

The following terms are used in this section and throughout the consolidated financial statements in Section 2 of this Volume. The definitions are taken from the following primary sources:

- TERMIUM at www.termiumplus.gc.ca/
- The *CICA Public Sector Accounting Handbook*
- Glossary of Frequently-Used Terms, Finance Canada

Accounts of Canada —

The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.

Accrued Benefit Obligation —

The value of future benefits attributed to services rendered by employees and former employees to the accounting date.

Accumulated Deficit —

The accumulated net total of all past federal deficits and surpluses since Confederation plus accumulated other comprehensive income. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.

Actuarial Valuation for Accounting Purposes —

An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.

Allowance —

Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.

Appropriation —

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Capital Lease —

A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.

Consolidated Revenue Fund —

The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.

Consumer Price Index (CPI) —

A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.

Contingent Liability —

A potential debt which may become an actual financial obligation if certain events occur or fail to occur.

Contractual Obligation —

A written obligation to outside organizations or individuals as a result of a contract.

Defined Benefit Pension Plan —

A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.

Enterprise Crown Corporation —

A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.

Financial Assets —

An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.

Full Accrual Accounting —

The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.

G-7 (Group of Seven) —

The G-7 consists of the world’s seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

Gross Domestic Product (GDP) —

The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.

Net Book Value of Tangible Capital Assets —

The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.

Net Debt —

The total liabilities of the government less its financial assets.

Non-Financial Assets —

An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.

Operating Lease —

A lease in which the lessor retains substantially all the benefits and risks of ownership.

Other comprehensive income —

Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.

Public Money —

All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.

Real Return Bonds —

These Government of Canada bonds pay semi-annual interest based upon a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.

Retail Debt —

Canada Savings Bonds and Canada Premium Bonds.

Surplus —

The amount by which government revenue exceeds expenses in any given year.

Swap —

An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).

Tangible Capital Asset —

A non-financial asset having physical substance that:

(a) is held for use in the production or supply of goods and services; (b) has a useful economic life extending beyond an accounting period; and (c) has been acquired to be used on a continuing basis.

Transfer Payments —

A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:

(a) receive any goods or services directly in return as would occur in a purchase/sales transaction; (b) expect to be repaid in the future, as would be expected in a loan; or (c) expect a financial return, as would be expected in an investment.

Section 2

2012-2013

Public Accounts of Canada

Consolidated Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada

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Preface to the Consolidated Financial Statements of the Government of Canada

The fundamental purpose of these consolidated financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These consolidated financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The consolidated financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Consolidated Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, deficit, and other comprehensive loss or income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Consolidated Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Consolidated Statement of Change in Net Debt**, which explains the difference between the Government's annual deficit and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient, or not sufficient, to offset expenditures, as opposed to the expenses recognized in the annual deficit.

The fourth is the **Consolidated Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the consolidated financial statements. The Independent Auditor's Report on the consolidated financial statements does not extend to this supplementary information.

Statement of Responsibility

The consolidated financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the consolidated financial statements, which are based on Canadian public sector accounting standards, and on a basis consistent with that of the preceding year except for the accounting changes and restatement described in Note 2.

Responsibility for the integrity and objectivity of the consolidated financial statements rests with the Government. The consolidated financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The consolidated financial statements are prepared on a full accrual basis of accounting whereby assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these consolidated financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the consolidated financial statements to the Auditor General of Canada, who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

Annually, the consolidated financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the consolidated financial statements and accompanying independent audit opinion.

On behalf of the Government of Canada.



Yaprak Baltacioğlu
Secretary of the
Treasury Board of
Canada



Michael Horgan
Deputy Minister of
Finance



Michelle d'Auray
Deputy Receiver General for
Canada



James Ralston
Comptroller General of
Canada

August 29, 2013



Auditor General of Canada
Vérificateur général du Canada

Independent Auditor's Report

To the House of Commons

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Government of Canada, which comprise the consolidated statement of financial position as at 31 March 2013, and the consolidated statement of operations and accumulated deficit, consolidated statement of change in net debt and consolidated statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Government's Responsibility for the Consolidated Financial Statements

The Government is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which are based on Canadian public sector accounting standards, and for such internal control as the Government determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Government's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Government, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Government of Canada as at 31 March 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which conform with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

As required by Section 6 of the *Auditor General Act*, I report that, in my opinion, the stated accounting policies of the Government of Canada have been applied, except for the change in the method of accounting for government transfers, on a basis consistent with that of the preceding year after giving retroactive effect to the change in the method of accounting for tax revenues, as explained in Note 2 to the consolidated financial statements.

Additional information and comments on the consolidated financial statements and this Report are included in my Observations at the end of Section 2, Volume 1 of the *Public Accounts of Canada 2013*.

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada

29 August 2013
Ottawa, Canada

Government of Canada

Consolidated Statement of Operations and Accumulated Deficit
for the Year Ended March 31, 2013

(in millions of dollars)

	2013		2012
	Budget (Note 3)	Actual	Actual Restated (Note 2)
Revenues (Note 18)			
<i>Tax Revenues —</i>			
Income tax revenues —			
Personal	126,666	125,728	120,537
Corporate	34,317	34,986	33,641
Non-resident	5,466	5,073	5,300
Total income tax revenues	166,449	165,787	159,478
Other taxes and duties —			
Goods and services tax	30,882	28,821	28,370
Energy taxes	5,443	5,381	5,328
Customs import duties	4,144	3,979	3,862
Other excise taxes and duties	5,428	5,370	5,546
Total other taxes and duties	45,897	43,551	43,106
Total Tax Revenues	212,346	209,338	202,584
<i>Employment Insurance Premiums</i>	<i>20,082</i>	<i>20,395</i>	<i>18,556</i>
<i>Other Revenues —</i>			
Crown corporations	10,514	11,448	12,024
Other programs	14,163	13,952	14,274
Net foreign exchange	1,609	1,502	1,669
Total Other Revenues	26,286	26,902	27,967
Total Revenues	258,714	256,635	249,107
Expenses (Notes 4 and 18)			
<i>Transfer Payments —</i>			
Old age security benefits, guaranteed income supplement and spouse's allowance	40,355	40,255	38,045
Major transfer payments to other levels of government	58,354	58,370	56,794
Employment insurance benefits	18,684	17,099	17,647
Children's benefits	13,163	12,975	12,726
Other transfer payments	37,833	34,862	37,720
Total Transfer Payments	168,389	163,561	162,932
<i>Other Program Expenses —</i>			
Crown corporations	7,370	9,512	8,198
Ministries	73,228	73,338	73,176
Total Other Program Expenses	80,598	82,850	81,374
Total Program Expenses	248,987	246,411	244,306
<i>Public Debt Charges</i>	<i>30,826</i>	<i>29,153</i>	<i>31,080</i>
Total Expenses	279,813	275,564	275,386
Annual Deficit	21,099	18,929	26,279
Accumulated Deficit at Beginning of Year — as Previously Reported	583,576	582,176	553,664
Accounting Changes and Restatement (Note 2) —			
Accumulated Sick Leave Entitlements		1,400	1,341
Accumulated Deficit at Beginning of Year — as Restated		583,576	555,005
Other Comprehensive (Income) Loss (Note 5)		(64)	2,292
Accumulated Deficit at End of Year (Note 5)	604,675	602,441	583,576

Certain comparative figures have been reclassified to conform to the current year's presentation.
The accompanying notes are an integral part of these consolidated statements.
Details can be found in other sections (unaudited) of this volume.

Government of Canada

Consolidated Statement of Financial Position
as at March 31, 2013

(in millions of dollars)

	2013	2012
		Restated (Note 2)
Liabilities		
<i>Accounts Payable and Accrued Liabilities —</i>		
Other accounts payable and accrued liabilities (Note 17)	46,884	58,804
Taxes payable	54,877	50,952
Environmental liabilities (Note 17)	10,600	8,362
Interest and matured debt	5,955	6,379
Allowance for guarantees (Note 17)	428	506
<i>Total Accounts Payable and Accrued Liabilities</i>	<i>118,744</i>	<i>125,003</i>
<i>Interest-Bearing Debt —</i>		
Unmatured debt (Note 6)	667,000	626,352
Pensions and other future benefits —		
Public sector pensions (Note 7)	151,667	148,911
Other employee and veteran future benefits (Note 7)	67,301	61,915
<i>Total pensions and other future benefits</i>	<i>218,968</i>	<i>210,826</i>
Other liabilities (Note 8)	6,046	6,933
<i>Total Interest-Bearing Debt</i>	<i>892,014</i>	<i>844,111</i>
Total Liabilities	1,010,758	969,114
Financial Assets		
<i>Cash and Accounts Receivable —</i>		
Cash and cash equivalents (Note 9)	27,341	17,143
Taxes receivable (Note 10)	92,115	86,006
Other accounts receivable (Note 10)	4,698	4,513
<i>Total Cash and Accounts Receivable</i>	<i>124,154</i>	<i>107,662</i>
<i>Foreign Exchange Accounts (Note 11)</i>	<i>58,759</i>	<i>56,997</i>
<i>Loans, Investments and Advances —</i>		
Enterprise Crown corporations and other government business enterprises (Notes 5, 12 and 17)	133,348	130,662
Other loans, investments and advances (Note 13)	23,134	22,258
<i>Total Loans, Investments and Advances</i>	<i>156,482</i>	<i>152,920</i>
Total Financial Assets	339,395	317,579
Net Debt	671,363	651,535
Non-Financial Assets		
Tangible capital assets (Note 14)	60,241	59,047
Inventories	7,453	6,996
Prepaid expenses	1,228	1,916
Total Non-Financial Assets	68,922	67,959
Accumulated Deficit (Note 5)	602,441	583,576
Contractual Obligations and Contingent Liabilities (Notes 16 and 17)		

The accompanying notes are an integral part of these consolidated statements.
Details can be found in other sections (unaudited) of this volume.

Government of Canada

Consolidated Statement of Change in Net Debt
for the Year Ended March 31, 2013

(in millions of dollars)

	2013		2012
	Budget (Note 3)	Actual	Actual Restated (Note 2)
Net Debt at Beginning of Year — as Previously Reported	651,535	650,135	620,245
Accounting Changes and Restatement (Note 2) —			
Accumulated Sick Leave Entitlements.		1,400	1,341
Net Debt at Beginning of Year — as Restated		651,535	621,586
Change in Net Debt During the Year —			
Annual Deficit	21,099	18,929	26,279
Change due to Tangible Capital Assets —			
Acquisition of tangible capital assets.	7,170	7,175	6,976
Amortization of tangible capital assets	(5,733)	(5,184)	(4,859)
Proceeds from disposal of tangible capital assets.	(400)	(407)	(664)
Net loss on disposal of tangible capital assets, including adjustments.		(390)	(74)
<i>Total Change due to Tangible Capital Assets</i>	<i>1,037</i>	<i>1,194</i>	<i>1,379</i>
Change due to Inventories		457	166
Change due to Prepaid Expenses		(688)	(167)
Net Increase in Net Debt due to Operations	22,136	19,892	27,657
Other Comprehensive (Income) Loss (Notes 5 and 12)		(64)	2,292
Net Increase in Net Debt	22,136	19,828	29,949
Net Debt at End of Year	673,671	671,363	651,535

The accompanying notes are an integral part of these consolidated statements.
Details can be found in other sections (unaudited) of this volume.

Government of Canada

Consolidated Statement of Cash Flow
for the Year Ended March 31, 2013

(in millions of dollars)

	2013	2012
		Restated (Note 2)
Operating Activities —		
Annual Deficit	(18,929)	(26,279)
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises	(4,995)	(5,350)
Amortization of tangible capital assets	5,184	4,859
Net loss on disposal of tangible capital assets, including adjustments	390	74
Change in taxes receivable	(6,109)	(7,380)
Change in pensions and other future benefits	8,142	5,144
Change in foreign exchange accounts	(1,762)	(8,490)
Change in accounts payable and accrued liabilities	(6,259)	5,943
Net change in other accounts	2,718	2,487
Cash Used by Operating Activities	(21,620)	(28,992)
Capital Investment Activities —		
Acquisition of tangible capital assets	(7,175)	(6,976)
Proceeds from disposal of tangible capital assets	407	664
Cash Used by Capital Investment Activities	(6,768)	(6,312)
Investing Activities —		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions	1,445	2,684
Issuance of loans and advances	(65,183)	(63,389)
Repayment of loans and advances	66,156	65,286
Issuance of other loans, investments and advances	(5,533)	(7,679)
Repayment of other loans, investments and advances	4,221	6,858
Cash Provided by Investing Activities	1,106	3,760
Financing Activities —		
Issuance of Canadian currency borrowings	579,456	567,707
Repayment of Canadian currency borrowings	(542,063)	(536,430)
Issuance of foreign currency borrowings	7,782	12,743
Repayment of foreign currency borrowings	(7,695)	(9,656)
Cash Provided by Financing Activities	37,480	34,364
Net Increase in Cash	10,198	2,820
Cash and Cash Equivalents at Beginning of Year	17,143	14,323
Cash and Cash Equivalents at End of Year (Note 9)	27,341	17,143
Supplementary Information		
Cash used for interest	16,411	16,899

The accompanying notes are an integral part of these consolidated statements.
Details can be found in other sections (unaudited) of this volume.

Notes to the Consolidated Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all of the government organizations which comprise the legal entity of the Government as well as other government organizations, including Crown corporations, which are separate legal entities but are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities, except for enterprise Crown corporations and other government business enterprises, are consolidated in these financial statements on a line-by-line and uniform basis of accounting after eliminating significant inter-governmental balances and transactions. Enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities, are recorded under the modified equity method.

The Canada Pension Plan (the Plan), which includes the assets of the Plan under the administration of the Canada Pension Plan Investment Board, is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

Basis of accounting

These consolidated financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Revenues

The Government reports revenues on an accrual basis. Tax revenues are non-exchange transactions, which are generally derived from exchange transactions between third parties.

Tax revenues are recognized in the period in which the taxable event occurs and when they are authorized by legislation or the ability to assess and collect the tax has been provided through legislative convention.

Tax revenues are measured from amounts assessed and from estimates of amounts not yet assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates of unreported taxes, or the impact of future reassessments that cannot yet be reliably determined.

Income tax revenue is recognized when the taxpayer has earned the income subject to the tax.

Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services.

Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Excise tax revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*.

Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*.

Tax collected on behalf of the provincial/territorial governments is not included in Tax Revenue. It is recorded as payable to the provincial/territorial governments and distributed by the Department of Finance in accordance with associated agreements.

Tax expenditures that reduce taxes paid or payable are considered tax concessions and are netted against the applicable tax revenue. As foregone revenue, tax concessions do not give rise to assets or expenses of the taxing government. Tax expenditures that provide a financial benefit through the tax system, and are not related to the relief of taxes paid or payable, are shown as transfer payment expenses and are not netted against tax revenue.

Tax revenues that were not collected at year end and refunds that were not yet disbursed are reported respectively as taxes receivable and taxes payable on the Consolidated Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

Employment Insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Other revenues are recognized in the period to which they relate.

Expenses

The Government has three major types of expenses: transfer payments, other program expenses and public debt charges. All of the expenses are reported on an accrual basis.

Transfer payments are recorded as expenses when the recipients have met all the eligibility criteria and the transfers are authorized by the consolidated financial statements date. In the case of transfers which do not form part of an existing program, the transfers are considered to be authorized when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the consolidated financial statements.

Other program expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debt, loans, investments and advances and inventory obsolescence, as well as utilization of inventories and pre-paid expenses are also included in other program expenses.

Public sector pensions and other employee and veteran future benefits, which comprise a portion of personnel expenses, are recorded as employees render services using the projected benefit method prorated on service, except for: veteran future benefits and workers' compensation where benefits are accrued on an event driven basis; accumulated sick leave entitlements where benefits are recognized using an accrued benefit method; and plan amendments related to past services, curtailments and settlements where costs are recorded when approved or paid.

Public debt charges are recorded when incurred and include interest, servicing costs, costs of issuing new borrowings, amortization of premiums and discounts on market debt, as well as interest on public sector pensions and other employee and veteran future benefits.

Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit less outstanding cheques and warrants. Cash equivalents consist mainly of term deposits usually not exceeding 31 days.

Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Transaction costs are expensed as incurred for all classes of financial instruments.

Investment income earned with respect to foreign accounts as well as write-downs to reflect other than temporary impairment in the fair value of securities are included in net foreign exchange revenues on the Consolidated Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund and loans to the International Monetary Fund are recorded at cost.

Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of loans made on a long-term, low interest or interest-free basis and the portion of loans expected to be repaid from future appropriations.

When necessary, an allowance for valuation is recorded to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the identification and evaluation of countries that have formally applied for debt service relief, estimated probable losses that exist on the remaining portfolio, and changes in the economic conditions of sovereign debtors.

Investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method whereby the cost of the Government's equity is reduced by dividends received and adjusted to include the annual profits and losses of these corporations, after elimination of unrealized inter-organizational gains and losses. All of these corporations follow International Financial Reporting Standards (IFRS) used by publicly accountable enterprises. Under the modified equity method, the corporations' accounts are not adjusted to the Government's basis of accounting and other comprehensive income or loss of enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated retrospectively in a systematic and rational manner to approximate original costs. Assets acquired under capital leases are recorded at the present value of the minimum lease payments using the appropriate discount rate, which is usually the lower of the implicit interest rate in the lease or the Consolidated Revenue Fund term lending rate at the inception of the lease. These assets are amortized over the lease term or over the estimated useful life of the asset if the lease term contains terms that allow ownership to pass to the Government or a bargain purchase option. The corresponding lease obligations are recorded under unmatured debt on the Consolidated Statement of Financial Position. When conditions indicate that a tangible capital asset no longer contributes to the government's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset is reduced to reflect the decline in the asset's value.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the consolidated financial statements. In addition, acquisitions of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are expensed in the fiscal year in which they are acquired.

Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and are not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available are valued using management's best estimate of original cost, based on available information.

Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

Unmatured debt

Unmatured debt consists of market debt, cross currency swap revaluations, the obligation related to capital leases and other unmatured debt. Market debt is recorded at face value and is adjusted by discounts and premiums which are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded

in public debt charges. The unamortized premium or discount arising on the buy back of bonds that are subsequently refinanced with similar debt with the intent of sustaining market liquidity is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The Government's holdings of its own securities, if any, are deducted from market debt to report the liability to external parties. The Government does not specifically borrow on behalf of enterprise Crown corporations. Consequently, there is no netting of outstanding market debt and loans to these corporations.

Cross currency swap revaluations consist of unrealized gains or losses due to fluctuations in the foreign exchange value of the cross currency swaps entered into by the Government.

The obligation related to capital leases represents the present values of the remaining minimum lease payments under capital lease agreements. The corresponding assets under capital leases are recorded under tangible capital assets on the Consolidated Statement of Financial Position.

Public sector pensions and other employee and veteran future benefits

Public sector pensions and other employee and veteran future benefits are measured on an actuarial basis. The actuarial valuations estimate the current value of entitlements earned and use various actuarial assumptions in the process. When actual experience of the plans varies from estimates or when actuarial assumptions change, actuarial gains or losses arise. Due to their tentative nature and because further adjustments will likely be required in the future, actuarial gains and losses are not recognized immediately but rather over the expected average remaining service life (EARSLS) of the employees, which varies across plans, or the average remaining life expectancy (ARLE) of the benefit recipients under war time veteran plans. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

Investments held by the Public Sector Pension Investment Board (PSPIB) are valued at market related value. The market related value of investments is established on the basis of an expected rate of return on investments. Fluctuations between the market value and expected market value are included in actuarial gains or losses over a five-year period; provided that the market related value of investments remains within a limit of plus or minus 10 percent of the market value. When the market related value exceeds this limit, the excess amount is included immediately in actuarial gains or losses. Contributions receivable from employees for past service buy back elections are discounted to approximate their fair value.

Contingent liabilities

Contingent liabilities, including the allowance for guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements.

For guarantees, the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

Environmental liabilities

Environmental liabilities consist of estimated costs related to the remediation of environmentally contaminated sites as well as estimated costs related to obligations associated with future asset restoration.

The liability for remediation of environmentally contaminated sites is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur costs associated with remediation of the contaminated site. The liability reflects the present value of estimated cash flows required to remediate the sites to an acceptable condition according to the current minimum standard for federal use prior to contamination or for the intended federal use, whichever is less, where such amounts can be reasonably estimated.

The liability for future asset restoration costs is accrued and the related costs are capitalized and amortized over the associated asset's estimated useful life based on management's best estimates of the cost to meet obligations imposed by legislation, regulation or contractual agreements. The liability reflects the present value of estimated future cash flows required to restore the assets where amounts can be reasonably estimated and is expected to be settled as the related sites, facilities or assets are removed from service.

The recorded liabilities are adjusted each year for the passage of time, new obligations, changes in management estimates and actual costs incurred.

If the likelihood of the obligation is not determinable, a contingency is disclosed in the notes to the consolidated financial statements.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Consolidated Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt, swap and foreign exchange forward agreement revaluations are presented with investment revenues from foreign exchange accounts under net foreign exchange revenues. Net gains and losses relating to loans, investments and advances are presented with the return on investments from these loans, investments and advances under other program revenues. Net gains and losses relating to transfer payments are reported in the transfer payment expenses under other transfer payments. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are reported in ministry expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of consolidated financial statements requires the Government to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. By their nature, these estimates are subject to measurement uncertainty. They are based on facts and circumstances available at the time estimates and assumptions are made, historical loss experience and general economic conditions. The effect of changes to such estimates and assumptions in future periods could be significant to the consolidated financial statements. Significant estimates in these consolidated financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for public sector pensions and other employee and veteran future benefits, contingent liabilities, environmental liabilities and other transfer payments.

Other comprehensive income or loss

Other comprehensive income or loss, resulting from the accounting of enterprise Crown corporations and other government business enterprises under the modified equity method, is excluded from the calculation of the Government's annual deficit and is recorded directly to the Government's accumulated deficit and net debt.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Accounting Changes and Restatement

i. Tax revenues

During 2012-2013, the Government retroactively adopted the new standards of the Public Sector Accounting Board regarding the presentation of certain tax expenditures. Tax expenditures that provide a financial benefit through the tax system, and are not related to the relief of taxes paid or payable, are now shown as transfer payment expenses. Tax expenditures that reduce taxes paid or payable are considered tax concessions and will continue to be netted against the applicable tax revenue. The impact of this reclassification on the Consolidated Statement of Operations and Accumulated Deficit is an increase to both tax revenue and transfer payment expense of \$3,152 million (\$3,207 million in 2012), with no impact on the annual deficit. More specifically Personal Income Tax Revenue and Corporate Income Tax Revenue increased by \$1,282 million and \$1,870 million respectively in the current year (\$1,268 million and \$1,939 million in 2012).

ii. Government transfers

During 2012-2013, the Government adopted the revised recommendations of the Public Sector Accounting Board regarding government transfers. The revised recommendations clarify the difference between eligibility criteria and stipulations and their roles in the recognition of government transfers by the transferring and recipient governments. From the perspective of Canada as the transferring government, the authorization of a government transfer can occur either by the date of the financial statements or during the period between the date of the financial statements and the completion of those statements. When the Government provides the transfer pursuant to a financing arrangement, it does not recognize a prepayment. These changes were adopted prospectively by the Government and did not have a material effect on the financial results for the current year.

iii. Restatement of accumulated sick leave entitlements

Certain employees of the public service are provided with sick leave benefits that accumulate but do not vest. Due to the nature of these benefits, actuarial valuations are required to estimate the Government's obligation with respect to the accumulated sick leave benefits earned by employees.

The Government of Canada has reviewed its approach for the evaluation, accounting and reporting of accumulated sick leave entitlements. In the past, the Government of Canada recognized sick leave benefit expenses when they were used by employees and no liability for accumulated sick leave benefits was recorded in the consolidated financial statements as it was not considered significant. In fiscal year 2013, an actuarial valuation was performed to measure the accumulated sick leave entitlements that are anticipated to be used in future years. As a result of this valuation, the Government of Canada has recorded for the first time an obli-

gation in the consolidated financial statements for accumulated sick leave entitlements, with retroactive restatement of comparative years.

As a result of this restatement, the opening balance of other employee and veteran future benefit liabilities, net debt and the beginning balance of accumulated deficit of the Government of Canada have increased by \$1,400 million (\$1,341 million in 2012), creating an increase in the 2012 annual deficit of \$59 million.

3. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. There were no special warrants issued in 2012-2013 (\$24,536 million in 2011-2012).

The Government uses the full accrual method of accounting to prepare its Budget and present its current consolidated financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the authorities indicated in the following table:

	(in millions of dollars)	
	2013	2012
		Restated (Note 2)
Annual spending limits voted by Parliament including special warrants	98,647	99,895
Expenditures permitted under other legislation	141,513	139,895
Total budgetary expenditures authorized	240,160	239,790
Less: amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	12,343	11,557
Total net expenditures	227,817	228,233
Effect of consolidation and full accrual accounting	47,747	47,153
Total expenses	275,564	275,386

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Consolidated Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Consolidated Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated in the financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$234,236 million (\$229,205 million in 2012) was authorized for loans, investments and advances. A net amount of \$63,048 million (\$60,303 million in 2012) was used, an amount of \$740 million (\$1,056 million in 2012) lapsed and an amount of \$170,448 million (\$167,846 million in 2012) is available for use in subsequent years.

Details about the source and disposition of authorities (unaudited) and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

There were no over-expenditures of spending authorities in 2012-2013.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2013, the Governor in Council specified \$315,000 million (\$300,000 million in 2012) to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. The maximum aggregate amount of principal is the sum of *i*) the maximum stock of treasury bills anticipated to be outstanding during the year, *ii*) the total value of refinanced and anticipated new issuances of marketable bonds and retail debt and *iii*) an amount to facilitate intra-year management of the debt and foreign exchange reserves. During the year, \$277,538 million (\$271,141 million in 2012) of the borrowing authority was used.

iv. Source of budget amounts

The budget amounts included in the Consolidated Statement of Operations and Accumulated Deficit and the Consolidated Statement of Change in Net Debt are derived from the amounts that were budgeted for 2013 in the March 2012 Budget Plan (Budget 2012). Budget 2012 amounts have been restated to reflect the reclassification of Canada Mortgage and Housing Corporation – Minister's Account from a consolidated Crown corporation to an enterprise Crown corporation in 2011-2012, and the reclassification of certain tax expenditures under new recommendations of the Public Sector Accounting Board in 2012-2013. In addition, interest owed to taxpayers ceased to be netted against interest income in 2012-2013 and has been reclassified to expenses. These restatements have resulted in, respectively, a \$2,133 million decrease in budgeted Crown corporation expenses and a \$2,133 million increase in budgeted expenses for other transfer payments; a \$1,282 million increase in budgeted personal income tax revenues, a \$1,870 million increase in budgeted corporate income tax revenues and a \$3,152 million increase in budgeted expenses for other transfer payments; and a \$551 million increase in budgeted revenues for other programs and a \$551 million increase in budgeted ministry expenses.

These restatements have no overall impact on the budgeted 2012-2013 annual deficit. In addition, since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2012, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous years.

4. Expenses

Expenses in the Consolidated Statement of Operations and Accumulated Deficit include:

i. Major transfer payments to other levels of government

	(in millions of dollars)	
	2013	2012
Canada health transfer	28,912	27,174
Canada social transfer	11,860	11,514
Fiscal arrangements	15,595	15,259
Other major transfers	2,003	2,847
Total major transfer payments to other levels of government	58,370	56,794

Certain comparative figures have been reclassified to conform to the current year's presentation. Details can be found in Section 3 (unaudited) of this volume and in Section 1 (unaudited) of Volume II of the *Public Accounts of Canada*.

ii. Other transfer payments

Other transfer payments totalling \$34,862 million (\$37,720 million in 2012) include various subsidies paid through federal programs to stabilize market prices for commodities, to develop new technologies, to conduct research, to establish new jobs through support for training and to promote educational and cultural activities. Also included are expenses of other consolidated entities and other miscellaneous payments. The various types of transfer payments are being delivered by departments according to their departmental legislative mandates. Details can be found in Table 3.6, Section 3 (unaudited) of this volume.

iii. Public debt charges

	(in millions of dollars)	
	2013	2012
		Restated (Note 2)
Public debt charges related to unmatured debt —		
Interest on unmaturing debt	14,567	15,074
Amortization of discounts on Canada and Treasury Bills	1,762	1,747
Amortization of premiums and discounts on all other debts	1,157	2,077
Cross currency swap revaluation	(564)	(553)
Servicing costs and costs of issuing new borrowings	10	21
Capital lease obligations	208	212
Other unmaturing debt	4	
Total	17,144	18,578
Interest expense related to pensions and other future benefits	11,752	12,218
Other liabilities	257	284
Total public debt charges	29,153	31,080

Details can be found in Section 3 (unaudited) of this volume.

iv. Total expenses by segment

The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 18. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2013	2012
		Restated (Note 2)
Ministries —		
Agriculture and Agri-Food	3,580	3,344
Atlantic Canada Opportunities Agency	260	282
Canada Revenue Agency	21,455	22,332
Canadian Heritage	1,601	1,639
Citizenship and Immigration	1,639	1,661
Economic Development Agency of Canada for the Regions of Quebec	233	235
Environment	1,642	1,720
Finance	86,748	86,493
Fisheries and Oceans	1,685	1,866
Foreign Affairs and International Trade	5,913	6,667
Governor General	21	21
Health	5,341	5,392
Human Resources and Skills Development	69,211	68,095
Indian Affairs and Northern Development	7,919	7,207
Industry	4,463	5,183
Justice	1,526	1,506
National Defence	23,188	23,025
Natural Resources	2,102	3,575
Parliament	549	566
Privy Council	306	565
Public Safety and Emergency Preparedness	9,542	10,426
Public Works and Government Services	4,012	3,325
Transport	5,230	5,798
Treasury Board	2,870	2,555
Veterans Affairs	903	1,096
Western Economic Diversification	178	196
Provision for valuation and other items	3,097	1,750
Total ministries	265,214	266,520
Crown corporations and other entities	10,350	8,866
Total expenses	275,564	275,386

Certain comparative figures have been reclassified to conform to the current year's presentation. Details providing total expenses by segment and type can be found in Section 3 (unaudited) of this volume.

v. Total expenses by type of resource used in operations

The Consolidated Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses by main objects of expense:

Objects of expense	(in millions of dollars)	
	2013	2012
		Restated (Note 2)
Transfer payments	163,561	162,932
Other program expenses —		
Crown corporations ⁽¹⁾	9,050	7,739
Personnel	46,133	43,843
Transportation and communications	2,580	2,796
Information	210	245
Professional and special services	7,514	7,998
Rentals	1,809	1,781
Repair and maintenance	2,728	3,051
Utilities, materials and supplies	2,726	2,852
Other subsidies and expenses	4,780	6,005
Amortization of tangible capital assets	5,184	4,859
Net loss on disposal of assets	136	205
Total other program expenses	82,850	81,374
Total program expenses	246,411	244,306
Public debt charges	29,153	31,080
Total expenses	275,564	275,386

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details reconciling objects of expense to objects of expenditure can be found in Section 3 (unaudited) of this volume and details on ministerial expenditures by object can be found in Section 1 (unaudited) of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ This amount differs from the expense shown on the Consolidated Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

5. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. Any deficiency of payments over revenues must be met through future revenues or transfers credited to these accounts. The following table shows the balance of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2013	2012
		Restated (Note 2)
Accumulated deficit, excluding consolidated accounts and accumulated other comprehensive income ⁽¹⁾	602,825	583,036
Consolidated specified purpose accounts —		
Employment Insurance Operating Account	5,963	7,948
Other insurance accounts	(605)	(523)
Other consolidated accounts	(327)	(309)
	607,856	590,152
Consolidated Crown corporations and other entities	(1,935)	(3,754)
Accumulated other comprehensive income ..	(3,480)	(2,822)
Accumulated deficit	602,441	583,576

Details can be found in Section 4 (unaudited) of this volume.

⁽¹⁾ Included in this amount are actuarial gains and losses on pensions and other employee future benefits of enterprise Crown corporations and other government business enterprises which are a part of other comprehensive income but recorded directly to accumulated deficit and therefore are not a component of accumulated other comprehensive income.

Accumulated other comprehensive income

For enterprise Crown corporations and other government business enterprises recorded under the modified equity method, certain unrealized gains and losses on financial instruments and certain actuarial gains and losses related to pensions and other employee future benefits are recorded in other comprehensive loss or income in accordance with IFRS. The unrealized gains and losses on financial instruments reflect changes in the fair value of financial assets classified as available-for-sale or derivative instruments used in hedging activities and are excluded from the calculation of profit or loss until realized. Actuarial gains and losses related to pensions and other employee future benefits reflect differences between the actual and expected returns on plan assets as well as the difference between actual and expected experience and changes in actuarial assumptions used to determine the present value of the benefit obligations. In accordance with IFRS, these actuarial gains and losses are recorded directly to retained earnings without reclassification to profit or loss in a subsequent period.

Other comprehensive loss or income is excluded from the calculation of the Government's annual deficit. It is instead recorded directly to the Government's accumulated deficit. Upon realization of the gains and losses on financial instruments, the associated amounts are reclassified to the profit or loss of enterprise Crown corporations and other government business enterprises and then reflected in the Government's annual deficit. As indicated above, the actuarial gains and losses related to pensions and other employee future benefits are not reclassified.

The following table presents the different components of other comprehensive loss or income as well as accumulated other comprehensive income included in the Government's accumulated deficit:

	(in millions of dollars)	
	2013	2012
Accumulated other comprehensive income at beginning of year	2,822	3,007
Other comprehensive income (loss) —		
Net change in unrealized gains and losses on available-for-sale financial instruments	678	(215)
Net change in fair value of derivatives designated as hedges	(20)	30
Actuarial gains (losses) on pensions and other employee future benefits	(594)	(2,107)
Total	64	(2,292)
Less: Actuarial gains (losses) on pensions and other employee future benefits recorded directly to accumulated deficit	(594)	(2,107)
Accumulated other comprehensive income at end of year	3,480	2,822

6. Unmatured Debt

Unmatured debt includes:

	(in millions of dollars)	
	2013	2012
Market debt —		
Payable in Canadian currency	657,209	620,294
Payable in foreign currencies	10,802	10,715
Total	668,011	631,009
Cross currency swap revaluations	(3,419)	(4,448)
Unamortized discounts and premiums		
on market debt	(2,156)	(4,295)
Obligation related to capital leases	3,647	3,633
Other unmatured debt	917	453
Total unmatured debt	667,000	626,352

Unamortized discounts result from Treasury bills and Canada bills which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

i. Market Debt

The following table presents the contractual maturity of debt issues and interest rates by currency and type of instrument at gross value (in Canadian dollars) and the effective average annual interest rates as at March 31, 2013:

	(in millions of dollars)						
	Marketable bonds			Treasury	Retail	Canada bills	
Maturing year	CAD	USD	Euro	bills	debt ⁽¹⁾	USD	Total
2014	57,509			180,700	858	2,103	241,170
2015	88,177	3,048			506		91,731
2016	57,642				1,196		58,838
2017	41,057	3,082			540		44,679
2018	30,743				835		31,578
2019 and subsequent	193,731	20	2,605		3,546		199,902
	468,859	6,150	2,605	180,700	7,481	2,103	667,898
Less: Government holdings of unmatured debt and consolidation adjustment ⁽²⁾	(179)	55		11			(113)
Total market debt	469,038	6,095	2,605	180,689	7,481	2,103	668,011
Nature of interest rate ⁽³⁾	Fixed ⁽⁴⁾	Fixed	Fixed	Variable	Variable	Variable	
Effective weighted average annual interest rates	3.04	1.69	3.50	1.03	0.76	0.13	
Range of interest rates	0.75 - 11.25	0.88 - 9.70	3.50	0.93 - 1.26	0.50 - 1.80	0.04 - 0.20	

Details can be found in Section 6 (unaudited) of this volume.

⁽¹⁾ Includes \$4,854 million of Canada savings bonds having fixed dates of maturity which are redeemable on demand.

⁽²⁾ Includes \$215 million of securities held for cancellation, \$55 million of securities held for the retirement of unmatured debt, \$43 million of securities held by consolidated Crown corporations and other entities and \$426 million of borrowings by consolidated agent Crown corporations.

⁽³⁾ Debt with terms to maturity of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

⁽⁴⁾ Includes real return bonds which have a variable component based on the consumer price index.

ii. Obligation related to capital leases

The total obligation related to capital leases as at March 31, 2013 is \$3,647 million (\$3,633 million in 2012). Interest on this obligation of \$208 million (\$212 million in 2012) is reported in the Consolidated Statement of Operations and Accumulated Deficit as part of public debt charges. Future minimum lease payments are summarized as follows:

Year	(in millions of dollars)
2014.....	521
2015.....	445
2016.....	422
2017.....	437
2018.....	380
2019 and subsequent	3,465
Total minimum lease payments.....	5,670
Less: imputed interest at the average discount rate of 5.62 percent	2,023
Obligation related to capital leases.....	3,647

Details can be found in Section 6 (unaudited) of this volume.

A significant number of leases have a duration from inception that fall within the range of 10 and 25 years.

7. Public Sector Pensions and Other Employee and Veteran Future Benefits

i. Overview of benefit plans

(a) Pension benefits

The Government sponsors a number of defined benefit pension plans covering substantially all the employees of the public service, as well as certain Public Service corporations as defined in the *Public Service Superannuation Act*, territorial governments, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament, including Senators. The public service, Canadian Forces – Regular Force and Royal Canadian Mounted Police pension plans represent the three main public sector pension plans. In this note, the term “employees” is used in a general manner to apply to plan members of the different groups.

The defined benefit pension plans are designed to provide employees with a retirement income during their lifetime indexed to inflation. In the event of death, the pension plans also provide an income for a plan member’s eligible survivors and dependants.

Pension benefits generally accrue as follows:

For the three main public sector pension plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings. Pension benefits are coordinated with Canada/Quebec Pension Plan benefits.

For the Canadian Forces – Reserve Force pension plan, pension benefits accrue based on total pensionable service and pensionable earnings over the service period.

For the Members of Parliament retiring allowance plan, basic allowances accrue at a rate of three percent per year of pensionable service multiplied by the average of the best five years of sessional indemnity up to a maximum of 75 percent of the plan member’s average sessional indemnity. Retiring allowance benefits are coordinated with Canada/Quebec Pension Plan benefits at age 60. Members of Parliament are entitled to benefits after they have contributed to the plan for at least six years.

For federally appointed judges, pension benefits do not have an explicit accrual rate. Instead, federally appointed judges may retire with a pension equivalent to two-thirds of the salary annexed to his or her office once the member has completed 15 years of pensionable service and the sum of the member’s age and years of service equals 80 or more.

(b) Other future benefits

In addition to pension plans, the Government sponsors a variety of future benefit plans that are available to employees during or after employment or upon retirement as applicable. Other employee and veteran future benefits include disability and associated benefits available to war veterans, current and retired members of the Canadian Forces and the Royal Canadian Mounted Police, their survivors and dependants, health care and dental plans available to retired employees and their dependants, accumulated sick leave entitlements, severance benefits and workers’ compensation benefits.

ii. Financing arrangements

The Government has a statutory obligation for the payment of all the pension benefits it sponsors. Pursuant to pension legislation, the transactions for funded and unfunded pension benefits are tracked in the pension accounts within the accounts of Canada. The details (unaudited) of the pension accounts can be found in Section 6 of this volume.

(a) Funded pension benefits

The pension plans are generally financed from employee and employer contributions, as well as investment earnings. Funded pension benefits relate to post March 2000 service that falls within the *Income Tax Act* limits for the three main public sector pension plans and all service for the Canadian Forces – Reserve Force pension plan, as an amount equal to contributions less benefit payments and other charges is invested in capital markets through the Public Sector Pension Investment Board (PSPIB).

(b) Unfunded pension benefits

Unfunded pension benefits relate to all other service under the three main public sector pension plans and for all service periods under the pension plans of the federally appointed judges and Members of Parliament, as separate market invested funds are not maintained. Employee and employer contributions for unfunded pension benefits are part of general government funds. Contributions amounted to \$243 million (\$259 million in 2012).

(c) Other future benefits

All of the other Government sponsored employee and veteran future benefit plans are unfunded. The health care and dental plans for retired employees are contributory plans, whereby contributions by retired plan members are made to obtain coverage. These contributions amounted to \$195 million in 2013 (\$187 million in 2012). The Government's costs and benefits paid are presented net of these contributions. Additional details can be found in Section 6 (unaudited) of this volume.

iii. Actuarial valuations

(a) For funding purposes

Pursuant to the *Public Pensions Reporting Act*, actuarial valuations of the public sector pension plans are performed at least every three years to determine the state of the pension accounts, as well as to assist in making informed decisions regarding the financing of the Government's pension benefit obligations. The most recent triennial actuarial valuations were conducted as at March 31, 2012 for the Royal Canadian Mounted Police pension plan; as at March 31, 2011 for the public service, with an update as at January 1, 2013 to reflect the pension changes from the *Jobs and Growth Act, 2012* (Bill C-45); as at March 31, 2010 for the Members of Parliament, with an update as at January 1, 2013 to reflect the pension changes from the *Pension Reform Act* (Bill C-46); and as at March 31, 2010 for the Canadian Forces – Regular and Reserve Forces and the federally appointed judges' pension plans.

(b) For accounting purposes

Actuarial valuations of the public sector pension and other employee and veteran future benefit plans are performed every year to measure and report the obligations and to attribute the costs of the benefits to the period. The actuarial valuations are based on the most recent or any in-progress triennial actuarial valuation for funding purposes, as applicable.

iv. Changes to benefit plans

(a) Plan amendments

In 2013, an amendment was made to the Members of Parliament pension plan where the Prime Minister's retirement allowance was changed as of February 2, 2006 from two-thirds of salary to 3 percent of salary for each year of service resulting in a one-time past service cost reduction of \$1 million. In addition, amendments were made to veteran future benefit plans whereby certain benefits are no longer offset by the disability pension received under the *Pension Act* resulting in a one-time past service cost of \$501 million. With respect to the employee severance benefit plan, an amendment was agreed upon resulting in a one-time past service cost of \$27 million.

In 2012, amendments to veteran future benefit plans resulted in a one-time past service cost of \$367 million while an amendment to the employee severance benefit plan resulted in a one-time past service cost of \$160 million.

(b) Plan curtailments

In 2013 as well as in 2012, the accumulation of severance benefits for voluntary departures ceased for certain employee groups. Employees subject to these changes are being given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. The impact of the curtailments is a one-time past service cost reduction of \$151 million (\$267 million in 2012). In addition, the plan curtailments required the immediate recognition of a previously unrecognized net actuarial loss of \$223 million (\$122 million in 2012), representing the portion related to the obligation for employees subject to the curtailments.

(c) Plan settlements

In 2013, payments of \$691 million (\$1,152 million in 2012) were made to employees affected by the curtailments of the severance benefit plan who opted to cash out the full or partial value of their accumulated benefits, resulting in the recognition of settlement losses of \$146 million (\$22 million in 2012) and the immediate recognition of a previously unrecognized net actuarial loss of \$77 million (\$63 million in 2012), representing the portion related to the obligation for employees subject to the settlements.

v. Future benefit liabilities

The liabilities included in the Consolidated Statement of Financial Position arising from the Government's obligations in respect of public sector pension and other employee and veteran future benefit plans are presented net of pension assets and unrecognized net actuarial losses.

(a) Accrued benefit obligations

The changes in the accrued benefit obligations during the year were as follows:

	(in millions of dollars)							
	2013				2012			
	Pension benefits			Other future benefits	Pension benefits			Other future benefits
	Funded	Unfunded	Total		Funded	Unfunded	Total	
								Restated (Note 2)
Accrued benefit obligations at beginning of year	73,684	157,131	230,815	95,116	63,656	149,685	213,341	75,833
Benefits earned	6,235	269	6,504	3,335	6,160	288	6,448	2,167
Interest on average accrued benefit obligations	4,253	8,511	12,764	2,590	4,098	8,595	12,693	2,987
Benefits paid	(1,276)	(8,258)	(9,534)	(5,183)	(1,094)	(7,999)	(9,093)	(5,560)
Administrative expenses	(67)	(112)	(179)	(54)	(55)	(106)	(161)	(54)
Net transfers to other plans	(331)	(134)	(465)		(130)	(120)	(250)	
Plan amendments		(1)	(1)	528				527
Plan curtailments				(151)				(267)
Plan settlements				146				22
Actuarial losses	1,221	1,571	2,792	2,990	1,049	6,788	7,837	19,461
Accrued benefit obligations at end of year	83,719	158,977	242,696	99,317	73,684	157,131	230,815	95,116

Details can be found in Section 6 (unaudited) of this volume.

(b) Pension assets

Pension assets include investments held by PSPIB and contributions receivable from employees for past service buy back elections. At March 31, 2013, the market value of the investments is \$76,131 million (\$64,486 million in 2012).

The changes in the market related value of pension assets during the year were as follows:

During the year, the actual rate of return of investments calculated on a time-weighted basis was 10.7 percent (3.0 percent in 2012).

	(in millions of dollars)					
	2013			2012		
	Pension benefits			Pension benefits		
	Funded	Unfunded	Total	Funded	Unfunded	Total
Market related value of investments at beginning of year . .	61,986		61,986	53,471		53,471
Expected return on average market related value of investments	3,602		3,602	3,462		3,462
Contributions —						
Employees	2,172		2,172	2,047		2,047
Public Service corporations and territorial governments	226		226	219		219
Government	4,372		4,372	3,906		3,906
Benefits paid, transfers and others	(2,135)		(2,135)	(1,439)		(1,439)
Actuarial gains	1,463		1,463	320		320
Market related value of investments at end of year	71,686		71,686	61,986		61,986
Contributions receivable from employees for past service . .	467		467	436	112	548
Total pension assets at end of year	72,153		72,153	62,422	112	62,534

Details can be found in Section 6 (unaudited) of this volume.

(c) Future benefit liabilities

The liabilities recognized in the Consolidated Statement of Financial Position are as follows:

	(in millions of dollars)							
	2013				2012			
	Pension benefits			Other future benefits	Pension benefits			Other future benefits
	Funded	Unfunded	Total		Funded	Unfunded	Total	
								Restated (Note 2)
Accrued benefit obligations	83,719	158,977	242,696	99,317	73,684	157,131	230,815	95,116
Less: Pension assets	72,153		72,153		62,422	112	62,534	
Subtotal	11,566	158,977	170,543	99,317	11,262	157,019	168,281	95,116
Unrecognized net actuarial loss	(5,808)	(13,068)	(18,876)	(32,016)	(6,778)	(12,592)	(19,370)	(33,201)
Future benefit liabilities	5,758	145,909	151,667	67,301	4,484	144,427	148,911	61,915

Details can be found in Section 6 (unaudited) of this volume.

vi. Future benefit and interest expenses

The cost of public sector pension and other employee and veteran future benefit plans is comprised of benefits and interest expenses. Benefit expense is included in the Consolidated Statement of Operations and Accumulated Deficit as a

component of other program expenses, more specifically as personnel expenses. Interest expense is included in public debt charges. Amounts recognized during the year are as follows:

	(in millions of dollars)							
	2013				2012			
	Pension benefits			Other future benefits	Pension benefits			Other future benefits
	Funded	Unfunded	Total		Funded	Unfunded	Total	
								Restated (Note 2)
Benefits expense —								
Benefits earned, net of employee contributions	3,837	212	4,049	3,335	3,893	228	4,121	2,167
Actuarial losses recognized during the year	702	1,201	1,903	3,875	651	683	1,334	2,361
Plan amendments		(1)	(1)	528				527
Plan curtailments				(151)				(267)
Plan settlements				146				22
Actuarial losses recognized following plan amendments, curtailments and settlements		1	1	300				185
Total	4,539	1,413	5,952	8,033	4,544	911	5,455	4,995
Interest expense —								
Interest on average accrued benefit obligations	4,253	8,511	12,764	2,590	4,098	8,595	12,693	2,987
Expected return on average market related value of investments	(3,602)		(3,602)		(3,462)		(3,462)	
Total	651	8,511	9,162	2,590	636	8,595	9,231	2,987

Details can be found in Section 6 (unaudited) of this volume.

vii. Actuarial assumptions

The assumptions used in the actuarial valuations for accounting purposes are based on the Government's best estimates of expected long-term experience and short-term forecasts. The actuarial assumptions include estimates of future inflation, interest rates, return on investments, general wage increases, workforce composition, retirement rates and mortality rates.

Discount rates used to measure the present value of the accrued benefit obligations, as well as the costs of benefits earned, plan amendments, plan curtailments, plan settlements and the interest expense, for public sector pensions and other employee and veteran future benefits are as follows:

for funded pension benefits, the streamed expected rates of return on invested funds;

for unfunded pension benefits, the streamed weighted average of long-term bond rates; and

for other future benefits, the expected long-term bond rate at the valuation date.

The streamed weighted average of long-term bond rates is a calculated 20-year weighted moving average of long-term bond rates projected over time. The streamed rates take into account historical long-term bond rates and, over time, reflect expected long-term bond rates.

The principal actuarial assumptions used in measuring the accrued benefit obligations as at March 31, as well as the future benefit and interest expenses for the year, were as follows:

	2013		2012	
	Accrued benefit obligations	Benefit and interest expenses	Accrued benefit obligations	Benefit and interest expenses
Discount rates ⁽¹⁾ —				
Funded pension benefits	5.9 %	5.6 %	6.0 %	6.2 %
Unfunded pension benefits	4.6 %	5.7 %	4.8 %	6.0 %
Other employee and veteran future benefits	2.7 %	2.8 %	2.8 %	4.0 %
Expected rate of return on investments		5.6 %		6.2 %
Long-term rate of inflation	2.0 %	2.0 %	2.0 %	2.0 %
Long-term general wage increase	2.6 %	2.7 %	2.7 %	2.9 %
Assumed health care cost trend rates —				
Initial health care cost trend rate	3.8 %	5.6 %	5.6 %	8.0 %
Cost trend rate is expected to stabilize at	4.8 %	4.8 %	4.8 %	3.5 %
Year that the rate is expected to stabilize	2022	2021	2021	2025

⁽¹⁾ The streamed discount rates used to measure the accrued benefit obligations are equivalent to the flat discount rates presented in the table. The initial discount rates used to measure the benefit expense are presented in the table whereas the ultimate discount rates are expected to reach 6.1 percent by 2017 (stable at 6.2 percent in 2012) for the funded pension benefits and 5.1 percent by 2035 (5.0 percent by 2037 in 2012) for the unfunded pension benefits. The interest expense is calculated using the discount rates presented in the table.

The expected average remaining service life (EARS�) of the employees represent periods ranging from 5 to 23 years (5 to 23 years in 2012) according to the plan in question; more specifically, from 11 to 15 years (10 to 15 years in 2012) for the three main public sector pension plans. The average remaining life expectancy (ARLE) of the benefit recipients under war time veteran plans represent periods ranging from 7 years to 11 years (7 to 11 years in 2012).

viii *Sensitivity analysis*

Changes in assumptions can result in significantly higher or lower estimates of the accrued benefit obligations. The table below illustrates the possible impact of a one percent change in the principal actuarial assumptions. Note that for the sensitivity to the discount rates, the one percent change was considered only for the future expected long-term bond rates and not for the historical long-term bond rates included in the determination of the streamed discount rates used to measure the unfunded pension benefits.

	(in millions of dollars)					
	2013			2012		
	Pension benefits		Other future	Pension benefits		Other future
	Funded	Unfunded	benefits	Funded	Unfunded	benefits
						Restated (Note 2)
Possible impact on the accrued benefit obligations due to:						
Increase of 1 % in discount rates ⁽¹⁾	(13,700)	(9,100)	(15,100)	(12,200)	(9,200)	(14,500)
Decrease of 1 % in discount rates ⁽¹⁾	18,100	9,900	20,400	16,200	10,600	19,600
Increase of 1 % in rate of inflation	11,000	20,000	18,400	9,700	19,700	18,900
Decrease of 1 % in rate of inflation	(9,000)	(16,600)	(14,100)	(8,000)	(16,300)	(14,200)
Increase of 1 % in general wage increase	5,200	1,500	500	4,800	1,600	600
Decrease of 1 % in general wage increase	(4,500)	(1,400)	(500)	(4,100)	(1,500)	(500)
Increase of 1 % in assumed health care cost trend rates			7,700			8,100
Decrease of 1 % in assumed health care cost trend rates			(5,700)			(6,000)

⁽¹⁾ Comparative figures for pension benefits were modified to conform to the current year's presentation. Previously, a one percent change was considered for both historical and future long-term bond rates included in the determination of the streamed discount rates for unfunded pension benefits.

8. Other Liabilities

Other liabilities include:

	(in millions of dollars)	
	2013	2012
Due to Canada Pension Plan	68	138
Others —		
Government Annuities Account	183	201
Deposit and trust accounts	1,895	2,745
Other specified purpose accounts	3,900	3,849
	5,978	6,795
Total other liabilities	6,046	6,933

Details and the audited financial statements of the Canada Pension Plan can be found in Section 6 (unaudited) of this volume.

i. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan are not included in these consolidated financial statements.

The Plan is a federal/provincial social benefit program providing compulsory and contributory social insurance and is administered by the Government of Canada. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. Payments of pensions and benefits from the Plan are financed through contributions received from employers, employees and self-employed persons, and from income earned on investments. As administrator, the Government's authority to provide benefits is limited to the net assets of the Plan. At March 31, 2013, the fair value of the Plan's net assets is \$187,724 million (\$165,996 million in 2012).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$68 million (\$138 million in 2012) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2013.

ii. Others

Deposit and trust accounts are a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by negotiable securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt. One of the largest deposit and trust accounts is the Indian band funds accounts in the amount of \$860 million (\$882 million in 2012). This account was established to record funds belonging to Indian bands throughout Canada pursuant to the *Indian Act*.

Other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Certain accounts earn interest which is charged to interest on the public debt. The largest other specified purpose account is the Public Service Death Benefit Account totalling \$3,208 million (\$3,081 million in 2012). This account was established under the *Public Service Superannuation Act* to provide life insurance to contributing members of the public service.

9. Cash and Cash Equivalents

Cash and cash equivalents are as follows:

	(in millions of dollars)	
	2013	2012
Cash ⁽¹⁾	21,360	10,593
Cash equivalents	5,981	6,550
Total cash and cash equivalents	27,341	17,143

Details can be found in Section 7 (unaudited) of this volume.

⁽¹⁾ Included in cash is \$15,000 million (\$4,000 million in 2012) which has been designated as a deposit held with respect to prudential liquidity management undertaken by the Government.

10. Taxes and Other Accounts Receivable

Taxes receivable represent tax revenues that were assessed by year end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

The Government has established an allowance for doubtful accounts of \$12,355 million (\$12,001 million in 2012) based on aging and a review of individually large receivable balances and has recorded a bad debt expense of \$3,249 million (\$3,762 million in 2012), which is charged against other program expenses. The details of the taxes receivable and allowance for doubtful accounts are as follows:

	(in millions of dollars)					
	2013			2012		
	Total taxes receivable	Allowance for doubtful accounts	Net	Total taxes receivable	Allowance for doubtful accounts	Net
Income taxes receivable —						
Individuals	49,082	6,488	42,594	45,897	6,097	39,800
Employers	16,815	1,078	15,737	17,211	1,039	16,172
Corporations	13,754	1,869	11,885	12,521	1,786	10,735
Non-residents	1,209	134	1,075	1,174	114	1,060
Goods and services tax receivable	20,626	2,714	17,912	18,542	2,906	15,636
Customs duties receivable	479	19	460	248	13	235
Excise taxes and duties receivable	2,505	53	2,452	2,414	46	2,368
Total	104,470	12,355	92,115	98,007	12,001	86,006

Details can be found in Section 7 (unaudited) of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year end. Total other accounts receivable amount to \$6,409 million (\$6,191 million in 2012) and are presented net of an allowance for doubtful accounts of \$1,710 million (\$1,678 million in 2012). Further details can be found in Section 7 (unaudited) of this volume.

11. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The Government holds certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2013, the fair value of the marketable securities held in the Exchange Fund Account is \$57,691 million (\$55,104 million in 2012). Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

Subscriptions and loans to the International Monetary Fund (IMF) and special drawing rights allocations are denominated in special drawing rights (SDR). The SDR serves as the unit of account for the IMF and its value is based on a basket of key international currencies. Canada participates in two multi-lateral lending arrangements with the IMF along with a group of other member countries. Collectively, maximum direct lending under the multi-lateral arrangements is limited to no more than the equivalent of SDR 8,517 million (\$12,963 million) at March 31, 2013.

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2013	2012
International reserves held in the Exchange Fund Account —		
Cash and cash equivalents —		
US dollars	313	319
Euros	16	163
Japanese yen	8	7
Short-term deposits		299
Total	337	788
Marketable securities —		
US dollars	36,599	33,034
Euros	17,462	18,951
Japanese yen	306	342
Total	54,367	52,327
Special drawing rights	8,671	9,020
Gold	6	6
Total	63,381	62,141
International Monetary Fund —		
Subscriptions	9,694	9,842
Loans	1,457	1,325
Total	74,532	73,308
Less:		
International Monetary Fund —		
Notes payable	6,659	7,058
Special drawing rights allocations	9,114	9,253
Total	15,773	16,311
Total foreign exchange accounts	58,759	56,997

Details can be found in Section 8 (unaudited) of this volume.

12. Crown Corporations and Other Entities

There are 42 parent Crown corporations (43 in 2012) included in the reporting entity of the Government. There are also a number of not-for-profit organizations and other government business enterprises that meet the definition of control for financial reporting purposes and are included in the reporting entity of the Government.

i. Consolidated Crown corporations and other entities

Some Crown corporations and not-for-profit organizations rely on the Government for most of their financing. There are 25 parent Crown corporations (26 in 2012) and five not-for-profit organizations (five in 2012) whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation, Canadian Commercial Corporation and VIA Rail Canada Inc. The major consolidated not-for-profit organizations are the Canada Foundation for Innovation and the Canada Foundation for Sustainable Development Technology. Detailed information on these consolidated entities is included in Section 4 (unaudited) of this volume.

ii. Enterprise Crown corporations and other government business enterprises

The remaining Crown corporations are government business enterprises able to raise substantial portions of their revenues through commercial business activity and are therefore considered self-sustaining. These Crown corporations are referred to as enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

In addition, there are a number of self-sustaining government business enterprises that are not Crown corporations but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include The Canadian Wheat Board and the various Port Authorities.

Investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method.

Assets and liabilities of enterprise Crown corporations and other government business enterprises are not included in these consolidated financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The following table presents the Government's recorded loans, investments and advances in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2013	2012
Investments —		
Canada Mortgage and Housing Corporation	14,414	12,637
Export Development Canada	9,066	8,120
Canada Development Investment Corporation	4,662	4,295
Business Development Bank of Canada ...	3,862	3,510
Farm Credit Canada	3,510	3,092
Canada Deposit Insurance Corporation ...	1,316	1,292
Canada Post Corporation	(2,320)	(1,807)
Other	3,367	3,124
Total investments	37,877	34,263
Loans and advances —		
Canada Mortgage and Housing Corporation	63,124	66,595
Farm Credit Canada	21,174	19,326
Business Development Bank of Canada ...	13,214	12,561
Other	89	93
	97,601	98,575
Less:		
Amount expected to be repaid from future appropriations	2,102	2,147
Unamortized discounts and premiums ...	28	29
Total loans and advances	95,471	96,399
Total loans, investments and advances to enterprise Crown corporations and other government business enterprises	133,348	130,662

Details can be found in Section 9 (unaudited) of this volume.

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The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)					
	2013			2012		
	Third Parties	Government, Crown corporations and other entities	Total	Third Parties	Government, Crown corporations and other entities	Total
Assets —						
Financial assets	387,455	89,337	476,792	384,179	76,951	461,130
Non-financial assets	9,019		9,019	8,710		8,710
Total assets	396,474	89,337	485,811	392,889	76,951	469,840
Liabilities	330,916	116,668	447,584	329,550	105,727	435,277
Equity of Canada as reported.			38,227			34,563
Elimination adjustments.			(350)			(300)
Equity of Canada			37,877			34,263
Revenues.	29,491	4,442	33,933	29,464	4,518	33,982
Expenses	25,184	3,386	28,570	25,067	3,580	28,647
Profit as reported			5,363			5,335
Adjustments and others			(368)			15
Profit.			4,995			5,350
Other changes in equity —						
Other comprehensive income (loss)			64			(2,292)
Dividends ⁽¹⁾			(1,445)			(2,028)
Capital ⁽²⁾						(656)
			3,614			374
Equity of Canada at beginning of year			34,263			33,889
Equity of Canada at end of year			37,877			34,263
Contractual obligations			43,951			41,151
Contingent liabilities			2,405			2,832

Details can be found in Section 9 (unaudited) of this volume.

⁽¹⁾ Amounts reported as dividends include \$1,084 million (\$1,020 million in 2012) from the Bank of Canada.

⁽²⁾ Amounts reported as capital include the repurchase of common and preferred shares of nil in 2013 (\$656 million in 2012) from Business Development Bank of Canada.

iii. Non Public Property

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed to or by Canadian Forces members and is administered for their benefit and welfare by the Canadian Forces Personnel and Family Support Services (CFPFSS). The CFPFSS is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from the *Financial Adminis-*

tration Act. The Government provides some services related to NPP activities such as accommodation and security for which no amount is charged. The cost of providing these services is included in the consolidated financial statements of the Government of Canada. In 2013, CFPFSS administered estimated revenues and expenses of \$381 million (\$361 million in 2012) and \$344 million (\$376 million in 2012) respectively and had net equity of \$616 million at March 31, 2013 (\$578 million at March 31, 2012). These amounts are excluded from the consolidated financial statements of the Government of Canada.

13. Other Loans, Investments and Advances

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2013	2012
National governments, including developing countries and international organizations —		
National governments including developing countries	375	393
International organizations	18,250	17,365
Total	18,625	17,758
Other loans, investments and advances —		
Provincial and territorial governments	2,726	3,529
Other loans, investments and advances	25,534	24,286
Total	28,260	27,815
Total	46,885	45,573
Less: allowance for valuation	23,751	23,315
Total other loans, investments and advances	23,134	22,258

Details can be found in Section 9 (unaudited) of this volume.

The following table presents a summary of the balances of other loans, investments and advances by currency:

	(in millions of dollars)			
	2013		2012	
	Loans, investments and advances in base currency	Foreign exchange rate	Loans, investments and advances CAD	Loans, investments and advances CAD
Canadian dollar	42,357		42,357	40,860
US dollar	4,346	1.01600	4,415	4,574
Special drawing rights	56	1.52199	85	111
Various other currencies			28	28
Total			46,885	45,573

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and development of export trade which are administered by Export Development Canada. Certain loans are non-interest bearing and others bear interest at rates varying from 1.0 percent to 10.3 percent. These loans are repayable over 6 to 55 years, with final instalments due in 2045.

Loans, investments and advances to international organizations include subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. Loans totalling \$1,764 million (\$2,247 million in 2012) are non-interest bearing and are repayable over 1 to 9 years. An amount of \$959 million (\$1,279 million in 2012) is due from British Columbia regarding the Comprehensive Integrated Tax Coordination Agreement and is due in equal annual instalments with the final payment due March 2016. The Government has not collected interest on these amounts. The remaining loans totalling \$3 million (\$3 million in 2012) bear interest at rates varying from 4.5 percent to 9.5 percent and are repayable over 1 to 50 years, with final instalments due in 2015.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$15,656 million (\$14,699 million in 2012), and loans for development of export trade which are administered by Export Development Canada of \$2,695 million (\$2,981 million in 2012). Collateral of \$332 million (\$375 million in 2012) is held on loans for development of export trade. Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterward bear interest at either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Certain loans for development of export trade are non-interest bearing and others bear interest at rates varying from 1.9 percent to 12.8 percent. These loans are repayable over 1 to 20 years, with final instalments due in 2023.

14. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. Tangible capital assets include land, buildings, works and infrastructure, machinery and equipment including computer hardware and software, vehicles including ships, aircraft and others, leasehold improvements, and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001. Tangible capital assets also include assets under capital lease. Detailed information (unaudited) on tangible capital assets is provided in Section 10 of this volume.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure ⁽¹⁾	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type or over the lease term

⁽¹⁾ Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

	(in millions of dollars)											Net book value 2013	Net book value 2012
	Cost					Accumulated amortization							
	Opening balance	Acqui- sitions	Disposals	Adjust- ments ⁽¹⁾	Closing balance	Opening balance	Amorti- zation expense	Disposals	Adjust- ments	Closing balance			
Land	1,567	9	(7)	(3)	1,566						1,566	1,567	
Buildings	22,708	58	(113)	2,188	24,841	12,548	718	(88)	299	13,477	11,364	10,160	
Works and infrastructure	13,028	79	(158)	495	13,444	7,540	383	(105)	(104)	7,714	5,730	5,488	
Machinery and equipment	33,545	712	(728)	1,153	34,682	23,359	2,138	(594)	(17)	24,886	9,796	10,186	
Vehicles	34,079	319	(540)	954	34,812	20,217	1,485	(294)	42	21,450	13,362	13,862	
Leasehold improvements	2,545	60	(52)	135	2,688	1,461	198	(46)		1,613	1,075	1,084	
Assets under construction	13,910	5,660	(29)	(4,887)	14,654						14,654	13,910	
Assets under capital leases	4,732	278	(113)	(306)	4,591	1,942	262	(112)	(195)	1,897	2,694	2,790	
Total	126,114	7,175	(1,740)	(271)	131,278	67,067	5,184	(1,239)	25	71,037	60,241	59,047	

Details can be found in Section 10 (unaudited) of this volume.

⁽¹⁾ Adjustments include assets under construction of \$3,728 million that were transferred to other categories upon completion of the assets.

15. Financial Instruments

The Government uses various financial instruments to manage financial risks associated with its financial assets and liabilities. The Government does not hold or use derivative instruments for trading or speculative purposes.

i. Derivative financial instruments

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and Euros. The Government has entered into cross currency swap agreements to facilitate management of its debt structure. Using cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of net foreign exchange revenues in the Consolidated Statement of Operations and Accumulated Deficit.

Cross currency swaps with contractual principal amounts outstanding at March 31, stated in Canadian dollars, are as follows:

Maturing year	(in millions of dollars)	
	2013	2012
2013		4,404
2014	3,616	3,455
2015	3,182	3,187
2016	3,988	3,976
2017	4,313	4,341
2018	4,774	4,755
2019 and subsequent	26,343	20,239
Total	46,216	44,357

(b) Foreign-exchange forward agreements

The Government typically funds loans with the IMF as part of the Foreign Exchange Accounts with US dollars, which are denominated in SDR. Since the currency value of the SDR is based upon a basket of key international currencies (the US dollar, Euro, Japanese yen and Pound sterling), a foreign exchange mismatch results, whereby fluctuations in the value of the loan asset are not equally offset by fluctuations in the value of the related funding liability. Therefore, the Government enters into forward agreements to hedge this foreign exchange risk.

Unrealized gains or losses due to fluctuations in the foreign exchange value of these agreements are recorded in accounts payable and accrued liabilities and are recognized as part of the net foreign exchange revenues in the Consolidated Statement of Operations and Accumulated Deficit.

The notional principal amount of a foreign-exchange forward agreement refers to the principal amount used to calculate contractual cash flows. This amount does not represent an asset or liability, and is not included in the Consolidated Statement of Financial Position. Foreign-exchange forward agreements outstanding at March 31, with notional principal amounts in Canadian dollars of \$2,268 million (\$2,097 million at March 31, 2012), mature in 2014.

(c) Credit risk related to swap and foreign-exchange forward agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

Credit risk is also managed through collateral provisions in swap and foreign exchange forward agreements. Counterparties must pledge collateral to the Government, which, in the event of default, could be liquidated to mitigate credit losses.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap and foreign exchange forward agreements.

The following table presents the contractual or notional principal amounts of the swap and foreign-exchange forward agreements organized by credit ratings based on published Standard & Poor's credit ratings and stand-alone credit profiles at year end:

Credit ratings	(in millions of dollars)	
	2013	2012
AA-		2,756
A+	14,302	21,685
A	12,669	10,499
A-	14,815	4,151
BBB+	3,494	3,965
BBB	3,204	3,398
Total	48,484	46,454

ii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration and the currency of the foreign exchange accounts assets and the related foreign currency borrowings of the Government. At March 31, 2013, assets within the foreign exchange accounts and their related foreign currency borrowings substantially offset each other on a market value basis. Accordingly, the impact of price changes affecting these assets and the liabilities funding these assets naturally offset each other, resulting in no significant impact to the Government's net debt.

Assets related to the IMF are only partially matched by related foreign currency borrowings as they are denominated in SDRs, however, foreign-exchange risks relating to loans to the IMF have been managed through entering into various foreign-exchange forward agreements.

The majority of the government foreign currency assets and related liabilities are held in three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2013, a one percent appreciation in the Canadian dollar as compared to the US dollar, the Euro and the Japanese yen would result in a foreign exchange loss of \$7 million due to the exposure of the US dollar portfolio and a foreign exchange loss of \$2 million due to the exposure of the Euro portfolio. There is no significant exposure related to the Japanese yen portfolio.

The net foreign exchange gain included in net foreign exchange revenues, other program revenues and other program expenses on the Consolidated Statement of Operations and Accumulated Deficit amounts to \$24 million (net foreign exchange gain of \$62 million in 2012).

iii. Fair value information

(a) Liabilities and financial assets

The following table presents the carrying value and the fair value of liabilities and financial assets. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of liabilities and financial assets with a short term

to maturity or of a non-negotiable nature are assumed to approximate their carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2013			2012		
	Carrying value	Fair value	Fair value over (under) carrying value	Carrying value	Fair value	Fair value over (under) carrying value
				Restated (Note 2)		
Liabilities —						
Accounts payable and accrued liabilities	118,744	118,744		125,003	125,003	
Unmatured debt	667,000	738,237	71,237	626,352	697,571	71,219
Public sector pensions	151,667	166,098	14,431	148,911	165,781	16,870
Other employee and veteran future benefits	67,301	99,317	32,016	61,915	95,116	33,201
Other liabilities	6,046	6,046		6,933	6,933	
Financial Assets —						
Cash and accounts receivable	124,154	124,154		107,662	107,662	
Foreign exchange accounts	58,759	62,243	3,484	56,997	59,949	2,952
Loans, investments and advances excluding investments in enterprise Crown corporations	118,605	121,736	3,131	118,657	122,692	4,035

Fair values are determined using the following methods and assumptions:

The carrying values of other accounts payable and accrued liabilities, taxes payable, interest and matured debt and cash and accounts receivable are assumed to approximate their fair values due to their short term to maturity and allowances to reduce carrying values.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars and Euro medium-term notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmaturing debt are deemed to approximate their carrying values due to their short term to maturity or their non-negotiable nature.

The fair values of public sector pension and other employee and veteran future benefit liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension assets, which are established at market value for investments and at discounted net present value for other assets.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are recorded when necessary to reduce their carrying value to amounts that approximate their estimated realizable value.

(b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2013		2012	
	Principal amount	Fair value	Principal amount	Fair value
Cross currency swaps	46,216	3,201	44,357	4,231
Foreign-exchange forward agreements	2,268	107	2,097	(39)
Total	48,484	3,308	46,454	4,192

Fair values of the swap and foreign-exchange forward agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap and foreign-exchange forward agreements, calculated from the contractual or notional principal amounts, using year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated on March 31.

16. Contractual Obligations

The nature of government activities results in large multi-year contracts and agreements, including international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2013	2012
Transfer payment agreements	33,165	27,009
Capital assets and purchases	31,623	33,848
Operating leases	2,910	2,646
International organizations	4,342	4,744
	72,040	68,247

Details can be found in Section 11 (unaudited) of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2014	28,783
2015	12,392
2016	8,600
2017	4,737
2018	3,039
2019 and subsequent	14,489
	72,040

Details can be found in Section 11 (unaudited) of this volume.

i. Transfer payment agreements

Transfer payments are one of the government's key instruments to provide various services to Canadians and to contribute to building a strong society and a competitive nation. They represent a large part of the Government of Canada's spending. Estimated future expenditures related to these transfer payment agreements are as follows:

Year	(in millions of dollars)
2014	17,443
2015	6,533
2016	4,617
2017	2,308
2018	1,491
2019 and subsequent	773
	33,165

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2013 total \$2,910 million (\$2,646 million in 2012).

17. Environmental Liabilities, Guarantees and Contingent liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations.

i. Guarantees provided by the Government

At March 31, 2013, the principal amount outstanding for guarantees provided by the Government amount to \$392,119 million (\$250,434 million in 2012) for which an allowance of \$428 million (\$506 million in 2012) has been recorded. The authorized limit, where applicable, is established at \$348,609 million (\$298,576 million in 2012) for an amount of \$146,512 million (\$5,776 million in 2012) of guarantees provided by the Government. Guarantees provided by the Government include guarantees on the borrowings of enterprise Crown corporations and other government business enterprises, loan guarantees, insurance programs managed by the Government, and other explicit guarantees. Of the total amount guaranteed, \$243,581 million (\$242,328 million in 2012) relates to guarantees on the borrowings of agent enterprise Crown corporations for which no authorized limit has been set and no allowance (nil in 2012) has been recorded. The repayment of all money borrowed by agent enterprise Crown corporations and interest thereon constitute obligations of the Government and are recorded net of borrowings expected to be repaid directly by these corporations.

ii. International organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2013, callable share capital amounts to \$26,094 million (\$25,051 million in 2012).

iii. Environmental liabilities

(a) Remediation of contaminated sites

The Government has identified approximately 16,300 sites for which environmental liabilities may exist for assessment, remediation and monitoring. Of these, the Government has identified approximately 2,300 sites (2,400 sites in 2012), where action is possible and for which a liability of \$4,892 million (\$4,773 million in 2012) has been recorded.

In addition, the Government has estimated further clean-up costs for which it may be potentially liable of \$971 million (\$1,057 million in 2012). These further clean-up costs have not been accrued as the Government's obligation to incur these costs is not determinable.

(b) Future asset restoration

The total future asset restoration liability is \$5,708 million (\$3,589 million in 2012) of which Atomic Energy of Canada Ltd. (AECL) has recorded \$5,688 million (\$3,566 million in 2012) for nuclear facility decommissioning. In 2012-2013 AECL undertook a comprehensive review of the long-term decommissioning strategy and related cost estimate. That review resulted in a re-estimate of cost and timing of several projects comprising the liability as well as an increase in the portion of AECL's corporate services and site operations support costs attributed to the decommissioning liability. This review is the result of new information that has not been available in prior periods and has resulted in a \$2,100 million increase in the liability as the estimated expenditures are higher and will be incurred at a time sooner than that previously used to value the liability.

In addition, the Government has recorded \$3 million (\$4 million in 2012) related to 8 out of a total of 50 unexploded explosive ordnance (UXO) affected sites (10 out of a total of 43 UXO sites in 2012) where clearance action is likely. Management has estimated possible additional clearance costs ranging from \$180 million to \$524 million that are not accrued as the obligation is undeterminable at this time.

The Government's ongoing efforts to assess contaminated sites and future asset restoration obligations may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known and can be reasonably estimated.

iv. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and items where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigation for which the outcome is not determinable and for which an amount has not been accrued, are estimated at approximately \$5,041 million (\$4,769 million in 2012) which is based on management's best estimate determined on a case by case basis. Certain large and significant claims are described below:

Comprehensive land claims: Comprehensive land claims arise in areas of the country where Aboriginal rights and title have not been resolved by treaty or by other legal means. There are currently 81 (81 in 2012) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,825 million (\$3,558 million in 2012) is estimated for claims that have progressed to a point where quantification is possible. This estimate includes projections based on historical rates and costs of settlement for similar claims.

Specific claims: Specific claims deal with the past grievances of First Nations related to Canada's obligations under historic treaties or the way it managed First Nations' funds or other assets. The Government of Canada will pursue a settlement agreement with the First Nation when a claim demonstrates an outstanding lawful obligation. There are currently 448 (439 in 2012) specific claims under negotiation, accepted for negotiation or under review. A liability of \$3,796 million (\$4,483 million in 2012) is estimated for claims that have progressed to a point where quantification is possible. This estimate includes projections based on historical rates and costs of settlement for similar claims.

Assessed taxes under objection or appeal: As at March 31, 2013, \$20,566 million (\$19,944 million in 2012) of previously assessed federal taxes was under objection at Canada Revenue Agency and \$5,080 million (\$4,840 million in 2012) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the Government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions was challenged in the Courts. On November 20, 2007, the Ontario Superior Court of Justice rendered its decision and dismissed all the claims of the plaintiffs. The Ontario Court of Appeal dismissed the plaintiffs' appeal on October 8, 2010. The plaintiffs then sought leave to appeal this decision to the Supreme Court of Canada. The Supreme Court of Canada granted leave to appeal. The appeal was heard on February 9, 2012. On December 19, 2012, the Supreme Court of Canada dismissed the plaintiffs' appeal.

v. Insurance programs of agent enterprise Crown corporations

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; the Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2013, total insurance in force amounts to \$1,622,793 million (\$1,589,358 million in 2012). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details on contingent liabilities can be found in Section 11 (unaudited) of this volume.

18. Segmented information

The Government segmented information is based on the ministry structure reported in the 2012-2013 Estimates, which groups the activities of departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 12. The five main ministries are reported separately and the others are grouped together with the provision for valuation and other items.

The presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Consolidated Statement of Operations by Ministry and Crown corporation and other entities before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2013								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾	Total
Revenues									
Tax Revenues —									
Income tax revenues	165,787								165,787
Other taxes and duties	17,958				25,593				43,551
Total Tax Revenues	183,745				25,593				209,338
Employment Insurance Premiums			20,796					(401)	20,395
Other Revenues —									
Crown corporations							15,984	(4,536)	11,448
Other programs	4,373	656	2,704	476	2,247	10,243	516	(7,263)	13,952
Net foreign exchange		1,502							1,502
Total Other Revenues	4,373	2,158	2,704	476	2,247	10,243	16,500	(11,799)	26,902
Total Revenues	188,118	2,158	23,500	476	27,840	10,243	16,500	(12,200)	256,635
Expenses									
Transfer Payments —									
Old age security benefits, guaranteed income supplement and spouse's allowance			40,255						40,255
Major transfer payments to other levels of government		56,406				1,964			58,370
Employment insurance benefits			17,099						17,099
Children's benefits	10,266		2,709						12,975
Other transfer payments	3,527	868	6,088	181	274	23,495	667	(238)	34,862
Total Transfer Payments	13,793	57,274	66,151	181	274	25,459	667	(238)	163,561
Other Program Expenses —									
Crown corporations							9,857	(345)	9,512
Ministries	7,909	832	4,699	23,629	9,764	37,866	251	(11,612)	73,338
Total Other Program Expenses	7,909	832	4,699	23,629	9,764	37,866	10,108	(11,957)	82,850
Total Program Expenses	21,702	58,106	70,850	23,810	10,038	63,325	10,775	(12,195)	246,411
Public Debt Charges		28,946		29		183		(5)	29,153
Total Expenses	21,702	87,052	70,850	23,839	10,038	63,508	10,775	(12,200)	275,564

Details providing total expenses by segment and type can be found in Section 3 (unaudited) of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

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(in millions of dollars)

	2012								
	Restated (Note 2)								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾	Total
Revenues									
Tax Revenues —									
Income tax revenues	159,478								159,478
Other taxes and duties	17,992				25,114				43,106
Total Tax Revenues.....	177,470				25,114				202,584
Employment Insurance Premiums.....			18,938					(382)	18,556
Other Revenues —									
Crown corporations.....							16,883	(4,859)	12,024
Other programs	4,293	618	2,840	424	1,984	11,247	467	(7,599)	14,274
Net foreign exchange		1,669							1,669
Total Other Revenues.....	4,293	2,287	2,840	424	1,984	11,247	17,350	(12,458)	27,967
Total Revenues.....	181,763	2,287	21,778	424	27,098	11,247	17,350	(12,840)	249,107
Expenses									
Transfer Payments —									
Old age security benefits, guaranteed income supplement and spouse's allowance			38,045						38,045
Major transfer payments to other levels of government		54,588				2,206			56,794
Employment insurance benefits			17,647						17,647
Children's benefits	10,049		2,677						12,726
Other transfer payments	3,647	521	6,382	209	1,015	25,693	561	(308)	37,720
Total Transfer Payments.....	13,696	55,109	64,751	209	1,015	27,899	561	(308)	162,932
Other Program Expenses —									
Crown corporations.....							8,527	(329)	8,198
Ministries	8,882	816	5,185	22,761	9,598	37,942	188	(12,196)	73,176
Total Other Program Expenses....	8,882	816	5,185	22,761	9,598	37,942	8,715	(12,525)	81,374
Total Program Expenses	22,578	55,925	69,936	22,970	10,613	65,841	9,276	(12,833)	244,306
Public Debt Charges		30,875		33		179		(7)	31,080
Total Expenses.....	22,578	86,800	69,936	23,003	10,613	66,020	9,276	(12,840)	275,386

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details providing total expenses by segment and type can be found in Section 3 (unaudited) of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

**Observations of the Auditor General on the
Consolidated Financial Statements of the Government of Canada
For the Year Ended 31 March 2013**

Our opinion provides assurance that the Government of Canada is properly reporting its overall financial performance to Parliament and to Canadians. Reporting the government's financial results requires significant effort by public servants. Staff in individual departments and central agencies work together to prepare the government's consolidated financial statements. For the 15th consecutive year, we have expressed an unmodified audit opinion on the consolidated financial statements, and we thank those involved for their assistance and for the cooperation extended to my Office during the audit.

The purpose of these Observations is to comment on matters that we would like to bring to Parliament's attention.

National Defence — Inventory and Asset-Pooled Items

For the past 10 years, we have been reporting National Defence's difficulties in properly recording and valuing its inventory and asset-pooled items (repairable spare parts associated with the Department's capital assets). These difficulties have resulted in hundreds of millions of dollars in adjustments being made each year to the government's consolidated financial statements. Inventories at National Defence account for about \$6.5 billion of the government's total \$7.5 billion in inventories. In addition, asset-pooled items, which are controlled as inventory and accounted for as tangible capital assets, have a net book value of about \$3.1 billion.

In last year's Observations, we reported that National Defence was working on several initiatives aimed at, among other things, addressing its difficulties in properly recording and valuing its inventory and asset-pooled items. These initiatives included developing policies and financial control frameworks and transitioning to a new resource management system. This transition, which is due to be completed by December 2013, would enable the Department to track and account for its inventory, asset-pooled items, and tangible capital assets in one system. As all initiatives were expected to be completed by 2016, we reported that the Department needed to implement compensating controls during the interim period to ensure that its assets are accurate, complete, properly valued, and recorded.

In its June 2013 report, the Standing Committee on Public Accounts recommended that, by 30 September 2013, National Defence provide the Committee with a plan, including specific initiatives and timelines, for improving the proper recording and valuation of the Department's inventory and asset-pooled items. During the audit, the Department indicated that it will meet the deadline and will present its plan to the Committee. On 13 September 2013, Parliament was officially prorogued ending the session and terminating the business of the Committee. The Department informed us that it still intends to present its plan by November 2013.

In the 2012–2013 fiscal year, National Defence continued to work on its improvement initiatives. Nevertheless, we found that National Defence has made limited progress in implementing effective compensating controls and processes to address its difficulties in properly recording and valuing its inventory and asset-pooled items. We continue to find errors that require numerous adjustments relating to valuation, completeness, and accuracy of quantities, and the timely recording of transactions. Furthermore, the Department has extended its timeline, to beyond 2016, to complete the work required to ensure that it has in place an effective risk-based system of internal control that is properly maintained, monitored, and reviewed, with timely corrective measures taken when issues are identified. Therefore, delays in completing this work increase the need for effective compensating controls to be implemented in the interim to address concerns related to inventory and asset-pooled items.

Senior management needs to continue to monitor the implementation of the various improvement initiatives and to report on their status to its Departmental Audit Committee and to the Comptroller General, as necessary. Given the nature and significant value of the Department's inventory and asset-pooled items, we reaffirm the importance of implementing effective compensating controls until the initiatives are implemented fully. Effective compensating controls will ensure that the Department maintains proper records that provide accurate information for sound decision making. These compensating controls should include, but are not limited to, the following measures:

- Perform physical counts at each year-end, focusing, at a minimum, on high-dollar value and high-risk items, to ensure that the quantities recorded for inventory and asset-pooled items reflect the actual quantities in stock.
- Put in place processes and procedures to maintain the integrity of price data, across all inventory accounts and asset-pooled items, to ensure that accurate pricing is available.
- Determine the root causes of quantity and pricing differences identified during the counts, and take corrective and timely action to ensure complete and accurate records.
- Extend the investigation of identified errors across all other similar accounts.
- Establish and use contra accounts to ensure timely write-downs and write-offs of damaged and obsolete inventory and asset-pooled items in order to record them at appropriate values.

We will continue to monitor National Defence's improvement initiatives concerning inventory and asset-pooled items and their impact on the consolidated financial statements.

Continuing Matters

In the past, we have reported the following matter in the Observations:

Action taken, further reporting not anticipated

Observation	Current status
Accrual-based budgeting and appropriations by departments and agencies	<p>Appropriations are currently accounted for using the modified-cash basis of accounting. Accrual-based appropriations would provide Parliament with the same basis for control and approval over voted spending as the government's overall financial plan and the consolidated financial statements.</p> <p>In previous years, we reported that the federal government had outlined a plan to implement accrual-based budgeting in phases. After implementing it, the government planned to evaluate the costs and benefits of implementing accrual-based appropriations in the 2012–2013 fiscal year.</p> <p>In April 2013, the government completed its study of accrual-based budgeting and appropriations, and it reported the results to the standing committees on Public Accounts and on Government Operations and Estimates. In its Report on the Assessment of Departmental Accrual Budgeting and Appropriations, the Treasury Board of Canada Secretariat concluded that it continues to support the use of accrual methods for budgeting, accounting, and reporting, but that the accounting for appropriations should remain unchanged.</p>

Matters requiring further action

Observation	Current status
Canada Border Services Agency — Tax Revenue System Deficiencies	<p>For several years, we have stated that the Canada Border Services Agency needed to improve its tax revenue accounting systems and practices, because unexplained differences existed between the general ledger and the various reports taken from customs tax program systems. The data in these systems requires extensive manipulation in order to present revenues and receivables on an accrual basis of accounting.</p> <p>During the year, the Canada Border Services Agency completed its historical GST/HST revenue reconciliations resulting in no material unexplained differences. The Agency is now performing ongoing monthly reconciliations of their revenue and adjustments are recorded on an ongoing basis as needed.</p> <p>A 2008 report by the Standing Committee on Public Accounts recommended that the Agency provide the Committee with a detailed plan, including timelines, for improving its tax revenue accounting systems. The Agency's response to the report noted that it had a plan to address the shortcomings in financial reporting and data integrity.</p> <p>This year, the Agency advised us that, after numerous changes in the plans and the timing, it has further delayed the date for the scheduled implementation of the new accounts receivable system to 31 March 2015. It is important that the revised implementation deadline be met without further delays in order to improve the information used in the management of accounts receivable and financial reporting.</p>

Observation	Current status
<p>National Defence — Tangible Capital Assets</p>	<p>In the past, we have reported that National Defence has had difficulties in properly accounting for work in progress and other tangible capital assets.</p> <p>In the 2012–2013 fiscal year, we noted that the Department has made progress in addressing longstanding write-downs and write-offs of work in progress and tangible capital assets. However, challenges continue to be identified with respect to:</p> <ul style="list-style-type: none"> • the timely recording and amortization of tangible capital assets that are put into use; and • the timely write-downs and write-offs of tangible capital assets identified as obsolete, damaged, or no longer in use. <p>To ensure that amounts recorded are complete and accurate it is important that National Defence monitor its work-in-progress balances to identify and record, on a timely basis, amounts that should be recorded as a tangible capital asset. As with inventory and asset-pooled items, the Department should establish and use contra accounts to ensure that the tangible capital assets that require write-down and write-off are properly reflected in financial records on a timely basis.</p>

Section 3

2012-2013

Public Accounts of Canada

Revenues, Expenses and Accumulated Deficit

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Revenues, Expenses and Accumulated Deficit

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

Table 3.1
Revenues, Expenses and Accumulated Deficit
(in millions of dollars)

	2012-2013	2011-2012 Restated ⁽¹⁾
Revenues —		
Tax revenues, Table 3.2.....	209,338	202,584
Employment insurance premiums	20,395	18,556
Other revenues, Table 3.4	26,902	27,967
Total revenues	256,635	249,107
Expenses —		
Transfer payments	163,561	162,932
Other program expenses	82,850	81,374
Total Program Expenses	246,411	244,306
Public debt charges, Table 3.8	29,153	31,080
Total Expenses, Table 3.6.	275,564	275,386
Annual deficit.	18,929	26,279
Accumulated Deficit at Beginning of Year — as Previously Reported	582,176	553,664
Accounting Changes and Restatement — Accumulated Sick Leave Entitlements	1,400	1,341
Accumulated Deficit at Beginning of Year — as Restated	583,576	555,005
Other Comprehensive Loss (Income).....	(64)	2,292
Accumulated Deficit at End of Year.....	602,441	583,576

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

Revenues

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

The Government reports all revenues on an accrual basis.

Tax revenues are recognized in the period in which the taxable event occurs and when they are authorized by legislation or the ability to assess and collect the tax has been provided through legislative convention. Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the consolidated financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the consolidated financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes or the impact of future reassessments that cannot be reasonably determined.

Tax expenditures that reduce taxes paid or payable are considered tax concessions and are netted against the applicable tax revenue. As foregone revenue, tax concessions do not give rise to assets or expenses of the taxing government. Tax expenditures that provide a financial benefit through the tax system and are not related to the relief of taxes paid or payable, are shown as transfer payment expenses and are not netted against tax revenue.

Income tax revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax concessions allowed under the *Income Tax Act* and in accordance with the new Public Sector Accounting Standard for Tax Revenue.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the consolidated financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal, corporate and non-resident income tax revenues, and other taxes and duties as summarized in Table 3.2.

Table 3.2

Tax Revenues

(in millions of dollars)

	2012-2013	2011-2012 Restated ⁽¹⁾
Tax revenues —		
Income tax revenues —		
Personal	125,728	120,537
Corporate	34,986	33,641
Non-resident	5,073	5,300
	165,787	159,478
Other taxes and duties —		
Goods and services tax, Table 3.3	28,821	28,370
Energy taxes —		
Excise tax — Gasoline	4,228	4,203
Excise tax — Aviation gasoline and diesel fuel	1,153	1,125
	5,381	5,328
Customs import duties	3,979	3,862
Other excise taxes and duties —		
Excise duties	4,414	4,482
Air travellers security charge	636	631
Softwood lumber products export charge	160	234
Other miscellaneous excise taxes and duties	160	199
	5,370	5,546
	43,551	43,106
Total tax revenues ⁽²⁾	209,338	202,584

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

⁽²⁾ Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Non-resident income tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Non-resident income tax revenues also include withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff* (Act) and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that

include certain medical devices, prescription drugs, basic groceries, residential rents and most health and dental care services. A comparative analysis of the GST is presented in Table 3.3.

Table 3.3
Goods and Services Tax (GST) ⁽¹⁾

(in millions of dollars)

	2012-2013	2011-2012
GST.....	34,731	34,178
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,880	1,914
Gross GST from outside parties.....	32,851	32,264
Less: quarterly tax credits	4,030	3,894
Net GST from outside parties.....	28,821	28,370

⁽¹⁾ Reported in the Consolidated Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

Employment Insurance Premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and net foreign exchange revenues.

Table 3.4

Other Revenues

(in millions of dollars)

	2012-2013	2011-2012
Other revenues —		
Crown corporations —		
Consolidated Crown corporations	3,905	4,041
Enterprise Crown corporations and other government business enterprises —		
Share of annual profit	4,995	5,350
Interest and other	2,548	2,633
	11,448	12,024
Other programs —		
Return on investments, Table 3.5	1,159	1,175
Sales of goods and services —		
Rights and privileges	2,103	2,847
Lease and use of public property	612	588
Services of a regulatory nature	1,251	1,206
Services of a non-regulatory nature	3,262	2,947
Sales of goods and information products	199	229
Other fees and charges	500	565
	7,927	8,382
Miscellaneous —		
Interest and penalties	3,822	3,677
Other	1,044	1,040
	13,952	14,274
Net foreign exchange —		
Exchange Fund Account	1,401	1,672
International Monetary Fund	101	1
Other		(4)
	1,502	1,669
Total other revenues ⁽¹⁾	26,902	27,967

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II of the *Public Accounts of Canada*.

Crown corporations

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations and other entities, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other programs

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Net foreign exchange

Net foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Net foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

Table 3.5
Return on Investments ⁽¹⁾
(in millions of dollars)

	2012-2013	2011-2012
Cash and accounts receivable —		
Interest on bank deposits	223	116
Loans, investments and advances —		
Portfolio investments	1	(2)
National governments including developing countries	3	2
International organizations	1	4
Provincial and territorial governments	(2)	(2)
Other loans, investments and advances	755	747
	760	753
Other accounts —		
Esso Ltd — Norman Wells Project — Profits	109	97
Other	1	1
	110	98
Total ministerial return on investments	1,093	967
Net gain (loss) on exchange	69	199
Accrual of other revenues	21	33
Total return on investments	1,183	1,199
Elimination of return on investments internal to the Government	(24)	(24)
Total external return on investments	1,159	1,175

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

Expenses

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

The Government reports all expenses on an accrual basis.

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipients have met all the eligibility criteria and the transfers are authorized by the consolidated financial statements date. In the case of transfers that do not form part of an existing program, the transfers are considered to be authorized when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of

the consolidated financial statements. Public debt charges are recorded when incurred and include interest, servicing costs, costs of issuing new borrowings, amortization of premiums and discounts on market debt, as well as interest on public sector pensions and other employee and veteran future benefits.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the consolidated financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by segment and by type.

Table 3.6
External Expenses by Segment and by Type
(in millions of dollars)

	Major transfer payments ⁽¹⁾		Other transfer payments	
	2012-2013	2011-2012	2012-2013	2011-2012
Ministries —				
Agriculture and Agri-Food			1,889	1,671
Atlantic Canada Opportunities Agency			158	172
Canada Revenue Agency	10,266	10,049	3,527	3,647
Canadian Heritage			1,040	1,070
Citizenship and Immigration			936	940
Economic Development Agency of Canada for the Regions of Quebec ..			172	169
Environment			119	87
Finance	56,406	54,588	868	521
Fisheries and Oceans			88	129
Foreign Affairs and International Trade			3,738	4,321
Governor General				
Health			2,652	2,669
Human Resources and Skills Development	60,063	58,369	6,098	6,264
Indian Affairs and Northern Development			6,233	5,939
Industry			2,297	2,597
Justice			378	371
National Defence			181	209
Natural Resources			1,076	2,573
Parliament			1	1
Privy Council			24	93
Public Safety and Emergency Preparedness			275	1,015
Public Works and Government Services			6	5
Transport	1,964	2,206	2,296	2,501
Treasury Board				1
Veterans Affairs			14	69
Western Economic Diversification			129	139
Provision for valuation and other items				
Total ministries	128,699	125,212	34,195	37,173
Crown corporations and other entities			667	547
Total expenses ⁽²⁾	128,699	125,212	34,862	37,720

⁽¹⁾ Includes transfer payments of \$40,255 million (\$38,045 million in 2012) for the Old age security benefits, the guaranteed income supplement and the spouse's allowance; \$58,370 million (\$56,794 million in 2012) to other levels of government; \$17,099 million (\$17,647 million in 2012) for the Employment insurance benefits and \$12,975 million (\$12,726 million in 2012) for the Children's benefits. Additional information is provided in Table 3.7 of this Section.

⁽²⁾ Additional information is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

Total transfer payments		Other program expenses		Public debt charges ⁽⁴⁾		Total expenses	
2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012
			Restated ⁽³⁾		Restated ⁽³⁾		Restated ⁽³⁾
1,889	1,671	1,691	1,673			3,580	3,344
158	172	102	110			260	282
13,793	13,696	7,662	8,636			21,455	22,332
1,040	1,070	561	569			1,601	1,639
936	940	703	721			1,639	1,661
172	169	61	66			233	235
119	87	1,522	1,632	1	1	1,642	1,720
57,274	55,109	533	516	28,941	30,868	86,748	86,493
88	129	1,597	1,737			1,685	1,866
3,738	4,321	2,175	2,346			5,913	6,667
		21	21			21	21
2,652	2,669	2,689	2,723			5,341	5,392
66,161	64,633	3,050	3,462			69,211	68,095
6,233	5,939	1,686	1,268			7,919	7,207
2,297	2,597	2,166	2,586			4,463	5,183
378	371	1,148	1,135			1,526	1,506
181	209	22,978	22,783	29	33	23,188	23,025
1,076	2,573	1,023	999	3	3	2,102	3,575
1	1	548	565			549	566
24	93	282	472			306	565
275	1,015	9,267	9,411			9,542	10,426
6	5	3,869	3,187	137	133	4,012	3,325
4,260	4,707	928	1,049	42	42	5,230	5,798
	1	2,870	2,554			2,870	2,555
14	69	889	1,027			903	1,096
129	139	49	57			178	196
		3,097	1,750			3,097	1,750
162,894	162,385	73,167	73,055	29,153	31,080	265,214	266,520
667	547	9,683	8,319			10,350	8,866
163,561	162,932	82,850	81,374	29,153	31,080	275,564	275,386

⁽³⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

⁽⁴⁾ Additional information is provided in Table 3.8 of this volume.

Expenses by Segment

The Government's segmented information, which is based on the ministry structure reported in the 2012-2013 Estimates, groups activities for the departments and agencies for which a Minister is responsible, and for the Crown corporations and other entities as described in Note 12 to the consolidated financial statements in Section 2 of this volume.

Government's Cost of Operations

Government's Cost of Operations consists of three major types: transfer payments, other program expenses and public debt charges.

Transfer payments

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under the following programs:

- The fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- The Canada health transfer and the Canada social transfer are the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, to develop new technologies, to conduct research, to establish new jobs through support for training and to promote educational and cultural activities. Also included are expenses of other consolidated entities and other miscellaneous payments.

Other program expenses

This category covers the costs associated with programs directly delivered by the federal government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province and territory of certain transfer payments.

Table 3.7
Major Transfer Payments by Province and Territory

(in millions of dollars)

	Old age security benefits ⁽¹⁾	Employment insurance benefits	Fiscal arran- gements	Quebec abatement ⁽²⁾	Canada health transfer	Canada social transfer	Other major transfers ⁽³⁾	Children's benefits	Total
Newfoundland and Labrador	810	965	2		438	175	31		2,421
	<i>769</i>	<i>1,014</i>	<i>538</i>		<i>454</i>	<i>171</i>	<i>31</i>		<i>2,977</i>
Prince Edward Island	200	245	338		122	50	40		995
	<i>189</i>	<i>252</i>	<i>330</i>		<i>119</i>	<i>49</i>	<i>15</i>		<i>954</i>
Nova Scotia	1,327	844	1,727		800	324	28		5,050
	<i>1,257</i>	<i>873</i>	<i>1,443</i>		<i>766</i>	<i>316</i>	<i>56</i>		<i>4,711</i>
New Brunswick	1,121	927	1,600		635	257			4,540
	<i>1,055</i>	<i>935</i>	<i>1,635</i>		<i>611</i>	<i>253</i>	<i>58</i>		<i>4,547</i>
Quebec	11,210	3,993	7,759	(4,093)	6,761	2,738	1,197		29,565
	<i>10,633</i>	<i>4,116</i>	<i>8,189</i>	<i>(3,929)</i>	<i>6,441</i>	<i>2,663</i>	<i>464</i>		<i>28,577</i>
Ontario	15,041	5,589	3,269		11,335	4,591	824		40,649
	<i>14,144</i>	<i>5,766</i>	<i>2,208</i>		<i>10,816</i>	<i>4,469</i>	<i>1,970</i>		<i>39,373</i>
Manitoba	1,425	519	1,874		1,065	431	66		5,380
	<i>1,363</i>	<i>517</i>	<i>1,944</i>		<i>1,009</i>	<i>417</i>	<i>66</i>		<i>5,316</i>
Saskatchewan	1,258	428	2		941	367	56		3,052
	<i>1,223</i>	<i>426</i>	<i>2</i>		<i>854</i>	<i>352</i>	<i>56</i>		<i>2,913</i>
Alberta	3,272	1,353	4		2,681	1,315	199		8,824
	<i>3,094</i>	<i>1,422</i>	<i>4</i>		<i>2,207</i>	<i>1,260</i>	<i>494</i>		<i>8,481</i>
British Columbia	5,537	2,068	3		4,047	1,573	(69)		13,159
	<i>5,202</i>	<i>2,157</i>	<i>3</i>		<i>3,810</i>	<i>1,526</i>	<i>511</i>		<i>13,209</i>
Total provinces	41,201	16,931	16,578	(4,093)	28,825	11,821	2,372		113,635
	<i>38,929</i>	<i>17,478</i>	<i>16,296</i>	<i>(3,929)</i>	<i>27,087</i>	<i>11,476</i>	<i>3,721</i>		<i>111,058</i>
Northwest Territories	23	34	1,070		27	15	15		1,184
	<i>22</i>	<i>36</i>	<i>996</i>		<i>31</i>	<i>15</i>	<i>15</i>		<i>1,115</i>
Nunavut	10	22	1,273		30	12	15		1,362
	<i>10</i>	<i>20</i>	<i>1,175</i>		<i>28</i>	<i>11</i>	<i>15</i>		<i>1,259</i>
Yukon Territory	26	34	767		30	12			869
	<i>24</i>	<i>33</i>	<i>705</i>		<i>28</i>	<i>12</i>	<i>15</i>		<i>817</i>
International	245	78							323
	<i>237</i>	<i>80</i>							<i>317</i>
Sub-total	41,505	17,099	19,688	(4,093)	28,912	11,860	2,402		117,373
	<i>39,222</i>	<i>17,647</i>	<i>19,172</i>	<i>(3,929)</i>	<i>27,174</i>	<i>11,514</i>	<i>3,766</i>		<i>114,566</i>
Accrual and other adjustments	(1,250)						(399)		(1,649)
	<i>(1,177)</i>		<i>16</i>				<i>(919)</i>		<i>(2,080)</i>
Sub-total	40,255	17,099	19,688	(4,093)	28,912	11,860	2,003		115,724
	<i>38,045</i>	<i>17,647</i>	<i>19,188</i>	<i>(3,929)</i>	<i>27,174</i>	<i>11,514</i>	<i>2,847</i>		<i>112,486</i>
Add: transfers made through the tax system								12,975	12,975
								<i>12,726</i>	<i>12,726</i>
Total Expenses	40,255	17,099	19,688	(4,093)	28,912	11,860	2,003	12,975	128,699
	<i>38,045</i>	<i>17,647</i>	<i>19,188</i>	<i>(3,929)</i>	<i>27,174</i>	<i>11,514</i>	<i>2,847</i>	<i>12,726</i>	<i>125,212</i>

Amounts in roman type are 2012-2013 transfer payments.

Amounts in *italic* type are 2011-2012 transfer payments.

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Includes the guaranteed income supplement and the spouse's allowance.

⁽²⁾ The Quebec Abatement is comprised of federal tax abated under the Alternative Payments for Standing Programs and the Youth Allowance Program of that province.

⁽³⁾ Includes the contributions under the Gas Tax Fund of \$1,964 million as well as net payments to provinces for assistance with sales tax harmonization of \$414 million previously accrued. A payment and a payable totalling \$39 million are also included as transitional assistance to Prince Edward Island for entering into the harmonized sales tax framework.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other future benefits and other liabilities, the amortization of premiums and discounts on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 9) of Volume II and the total expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts and accrual and other adjustments.

Table 3.8**Public debt charges ⁽¹⁾**

(in millions of dollars)

	2012-2013	2011-2012 Restated ⁽²⁾
Unmatured debt —		
Interest on:		
Marketable bonds	14,491	14,962
Retail debt	76	111
Bonds for Canada Pension Plan	1	1
	14,567	15,074
Amortization of discounts on Canada and Treasury Bills		
Treasury bills	1,759	1,745
Canada bills	3	2
	1,762	1,747
Amortization of premiums and discounts on all other debts		
Marketable bonds	993	1,156
Consumer price index adjustments on real return bonds	164	921
	1,157	2,077
Cross-currency swap revaluation	(564)	(553)
Servicing costs and costs of issuing new borrowings	10	21
Capital lease obligations	208	212
Other unmatured debt	4	
Total public debt charges related to unmatured debt	17,144	18,578
Pensions and other future benefits —		
Interest on:		
Public sector pensions — Superannuation accounts	8,788	9,224
Less: provision for pension adjustment	374	7
	9,162	9,231
Other employee and veteran future benefits —		
Public Service Health Care Plan and Pensioners' Dental Service Plan	896	888
Severance and other benefits	149	223
Sick leave benefit plan	41	54
Worker's compensation	28	33
Veterans' disability and other future benefits	1,311	1,626
Royal Canadian Mounted Police disability and other future benefits	165	163
	2,590	2,987
Total public debt charges related to pensions and other future benefits	11,752	12,218
Other liabilities —		
Canada Pension Plan	3	2
Government Annuities Account	13	14
Deposit and trust accounts	29	34
Other specified purpose accounts	203	202
Other liabilities	9	32
Total public debt charges related to other liabilities	257	284
Consolidated specified purpose accounts —		
Interest	5	7
Total public debt charges related to consolidated specified purpose accounts	5	7
Total public debt charges before consolidation adjustments	29,158	31,087
Less: consolidation adjustments	5	7
Total public debt charges ^{(1) (3)}	29,153	31,080
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	25,982	27,881
Accrual and other adjustments	3,176	3,206
Consolidation adjustments	(5)	(7)
Total public debt charges	29,153	31,080

⁽¹⁾ A summary is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽²⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

⁽³⁾ Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.

Expenses by Object

Table 3.9 reconciles the total net expenditures by object initially recorded by departments under the partial accrual method of accounting to the total expenses which is based on the full accrual method of accounting. Reconciliation items represent the effect of consolidation and full accrual accounting.

Table 3.9
Total Expenses by Object ⁽¹⁾
(in millions of dollars)

	Total net expenditures	Reconciliation	Total expenses
Transfer payments	135,512	28,049	163,561
Other program expenses —			
Crown corporations ⁽²⁾		9,050	9,050
Personnel	40,737	5,396	46,133
Transportation and communications	2,662	(82)	2,580
Information	292	(82)	210
Professional and special services	10,031	(2,517)	7,514
Rentals	2,934	(1,125)	1,809
Repair and maintenance	3,129	(401)	2,728
Utilities, materials and supplies	2,841	(115)	2,726
Acquisition of land, buildings and works	1,651	(1,651)	
Acquisition of machinery and equipment	3,733	(3,733)	
Other subsidies and expenses	8,725	(3,945)	4,780
Amortization of tangible capital assets		5,184	5,184
Net loss on disposal of assets		136	136
Total other program expenses	76,735	6,115	82,850
Public debt charges	25,982	3,171	29,153
Total gross expenses	238,229	37,335	275,564
Less: revenues netted against expenditures	10,412	(10,412)	
Total expenses	227,817	47,747	275,564

⁽¹⁾ Additional details are provided in Table 3a in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽²⁾ This amount differs from the expense shown on the Consolidated Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time periods as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

Table 3.10

Expenditures under Statutory Authorities

(in millions of dollars)

	2012-2013	2011-2012
Public debt charges	25,982	27,881
Old age security payments (<i>Old Age Security Act</i>)	30,590	28,869
Canada health transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	28,819	27,174
Fiscal equalization (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	15,423	14,659
Canada social transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	11,859	11,514
Guaranteed income supplement payments (<i>Old Age Security Act</i>)	9,147	8,638
Territorial financing (Part I.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	3,111	2,876
Universal child care benefit (<i>Universal Child Care Benefit Act</i>)	2,725	2,691
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	719	692
Additional fiscal equalization payment — Total transfer protection (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	680	952
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	680	649
Contribution payments for the AgriInsurance program	678	572
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	566	1,060
Allowance payments (<i>Old Age Security Act</i>)	554	556
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	501	494
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	474	460
Payments to International Development Association	442	384
Payments to Provinces Regarding Sales Tax Harmonization (Part III.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	438	1,560
Contribution and grant payments for the AgriStability Program	419	289
Transitional payment to Newfoundland and Labrador (<i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i>)		536
Infrastructure Stimulus Fund		92
	133,807	132,598
Superannuation, supplementary retirement benefits, death benefits and other pensions ⁽¹⁾ —		
Public Service —		
Government's contributions to the public service pension plan and the Retirement Compensation Arrangements Account	3,031	2,665
Government's contributions to the Canada and the Quebec Pension Plans	665	654
Government's contribution to the Employment Insurance Operating Account	297	283
Government's contributions to the Death Benefit Account	12	13
Total Contributions	4,005	3,615
Less: recoveries from revolving funds	118	128
	3,887	3,487

Table 3.10
Expenditures under Statutory Authorities — Concluded
(in millions of dollars)

	2012-2013	2011-2012
Canadian Forces —		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account	1,141	1,107
Government's contribution to the Canada and the Quebec Pension Plans	183	177
Government's contribution as employer to the Employment Insurance Operating Account	79	74
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	4	4
Government's contribution to the Death Benefit Account	2	3
	1,409	1,365
Royal Canadian Mounted Police —		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	333	276
Government's contribution to the Canada and the Quebec Pension Plans	56	52
Government's contribution as employer to the Employment Insurance Operating Account	24	25
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	10	11
	423	364
Shared Services Canada —		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	3	1
All other statutory expenditures	579	700
Total ministerial expenditures under statutory authorities ⁽²⁾	140,108	138,515

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.

⁽²⁾ Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section I of Volume II of the *Public Accounts of Canada*.

Section 4

2012-2013

Public Accounts of Canada

Consolidated Accounts

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Consolidated Crown Corporations and Other Entities

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those which rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Consequently, the corporations and other entities' accounts must be adjusted to the Government's basis of accounting. All corporations and other entities follow either Canadian Public Sector Accounting Standards or International Financial Reporting Standards. The financial information reported by all of the consolidated Crown corporations and other entities in the following summary tables have been prepared and reported based upon Canadian Public Sector Accounting Standards.

Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between equity adjustments and other, remeasurement gains and losses and equity transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Remeasurement gains and losses comprise certain unrealized gains and losses on financial instruments that are recognized in the Statement of Remeasurement Gains and Losses, but excluded from the annual surplus (deficit). Upon realization, these gains and losses are included in the annual surplus (deficit). Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' accounting policies in line with those of the Government.

These tables present financial information on consolidated parent Crown corporations and other entities, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus consolidated directly in the consolidated financial statements of the Government and excluded from the consolidated financial statements of their parent Crown corporations. The quarterly *Inventory of Government of Canada Organizations* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 4.3 summarizes such borrowings for the consolidated corporations and the changes for the year ended March 31, 2013. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.4.

A summary of financial assistance under budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2013 is provided in Table 4.5. Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

Table 4.1

**Financial Position of Consolidated Crown Corporations and Other Entities —
Assets, Liabilities and Equity as at March 31, 2013**

(in thousands of dollars)

	Assets			
	Financial		Non-financial	Total assets
	Third parties	Government, Crown corporations and other entities		
Consolidated Crown corporations and other entities				
Crown corporations ⁽¹⁾				
Atomic Energy of Canada Limited	483,706	40,239	631,302	1,155,247
Canada Council for the Arts	286,870	614	22,002	309,486
Canada Development Investment Corporation — PPP Canada Inc	953,329	759	1,416	955,504
Canada Employment Insurance Financing Board ⁽²⁾				
Canada Lands Company Limited — Old Port of Montreal Corporation Inc. ⁽³⁾				
Canadian Air Transport Security Authority	10,648	59,073	294,965	364,686
Canadian Broadcasting Corporation	345,357	188	1,192,055	1,537,600
Canadian Commercial Corporation	1,170,539	1,020	1,046	1,172,605
Canadian Dairy Commission	7,880		147,221	155,101
Canadian Museum for Human Rights	41,365	583	294,865	336,813
Canadian Museum of Civilization	47,354	18,145	261,990	327,489
Canadian Museum of Immigration at Pier 21	9,406	545	12,125	22,076
Canadian Museum of Nature	11,170	1,133	205,285	217,588
Canadian Race Relations Foundation	23,163	1,997	90	25,250
Canadian Tourism Commission	13,657	231	3,497	17,385
Defence Construction (1951) Limited	36,112	21,687	3,384	61,183
Enterprise Cape Breton Corporation	40,135	9,362	4,806	54,303
Federal Bridge Corporation Limited, The ⁽⁴⁾	51,288	19,410	363,842	434,540
First Nations Statistical Institute ⁽⁵⁾				
International Development Research Centre	52,877	483	12,019	65,379
Marine Atlantic Inc.	24,976		253,821	278,797
National Arts Centre Corporation	24,321	24	54,705	79,050
National Capital Commission	201,416	4,210	587,452	793,078
National Gallery of Canada	29,595	1,059	89,106	119,760
National Museum of Science and Technology	11,689	1,315	66,291	79,295
Standards Council of Canada	9,523	473	1,605	11,601
Telefilm Canada	5,581	45,561	3,309	54,451
VIA Rail Canada Inc.	39,957	15,920	1,124,352	1,180,229
Total — Crown corporations	3,931,914	244,031	5,632,551	9,808,496
Conversion to the Government accounting basis for consolidation purposes	(13,867)		(250,413)	(264,280)
Net Crown corporations on the Government accounting basis	3,918,047	244,031	5,382,138	9,544,216
Other entities ⁽⁶⁾				
Aboriginal Healing Foundation	13,123		199	13,322
Canada Foundation for Innovation	699,387	532,070	4,403	1,235,860
Canada Foundation for Sustainable Development Technology	248,451	24,120	573	273,144
First Nations Market Housing Fund	300,620	34,595	114	335,329
St. Lawrence Seaway Management Corporation	19,467	30,719	52,064	102,250
Capital Fund Trust	2,024	21,290		23,314
Employee Termination Benefits Trust Fund	635	3,492		4,127
Total — Other entities	1,283,707	646,286	57,353	1,987,346
Conversion to the Government accounting basis for consolidation purposes	(2,276)	(6,190)	(35,960)	(44,426)
Net other entities on the Government accounting basis	1,281,431	640,096	21,393	1,942,920
Total	5,199,478	884,127	5,403,531	11,487,136

⁽¹⁾ All Crown corporations listed at the margin in this table are parent Crown corporations.⁽²⁾ Effective March 7, 2013, the Canada Employment Insurance Financing Board was dissolved by issuance of the order in council 2013-0263.⁽³⁾ On November 29, 2012 the Minister of Public Works and Government Services Canada and Minister for Status of Women, announced that Canada Lands Company Limited (CLCL) would take full responsibility for the Old Port of Montreal Corp. Inc. (OPMC) and Park Downsview Parc Inc. (PDP). That announcement provided CLCL with the power to determine their strategic operating, investing and financing policies. From that date, the operations of OPMC and PDP are consolidated in the financial statements of CLCL.⁽⁴⁾ The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries, The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation, Limited and the St. Mary's River Bridge Company.⁽⁵⁾ First Nations Statistical Institute was subsequently dissolved on April 1, 2013 following the announcement on March 29, 2012 of the budget reductions and as part of Bill-C38.⁽⁶⁾ These entities, which are not Crown corporations or agents of the Crown, are considered other consolidated entities.

4.4 Consolidated Accounts

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	8,355,545	425,175	8,780,720	(7,904,544)	264,071	15,000	(7,625,473)	1,155,247
	61,721	873	62,594	246,892			246,892	309,486
	2,262	950,032	952,294	3,210			3,210	955,504
	33,333	303	33,636	331,050			331,050	364,686
418,595	235,661	7,460	661,716	875,884			875,884	1,537,600
	1,121,760	477	1,122,237	40,368	10,000		50,368	1,172,605
2,140	44,119	108,842	155,101					155,101
	179,030	148,587	327,617	9,196			9,196	336,813
	22,201	242,335	264,536	62,953			62,953	327,489
	8,769	10,618	19,387	2,689			2,689	22,076
	37,818	190,888	228,706	(11,118)			(11,118)	217,588
	143	20	163	25,087			25,087	25,250
	7,105		7,105	10,280			10,280	17,385
	24,440	1,092	25,532	35,651			35,651	61,183
	456,697	4,563	461,260	(406,957)			(406,957)	54,303
5,000	101,044	357	106,401	328,139			328,139	434,540
	43,862	9,365	53,227	12,152			12,152	65,379
	14,718	2,687	17,405	261,392			261,392	278,797
	14,021	65,962	79,983	(933)			(933)	79,050
	140,511	4,601	145,112	647,966			647,966	793,078
	11,670	100,987	112,657	7,103			7,103	119,760
	10,143	57,031	67,174	12,121			12,121	79,295
	3,622	16	3,638	7,963			7,963	11,601
	38,114	268	38,382	16,069			16,069	54,451
	188,409	873,203	1,061,612	109,317		9,300	118,617	1,180,229
425,735	11,156,718	3,205,742	14,788,195	(5,278,070)	274,071	24,300	(4,979,699)	9,808,496
	(2,502,521)	(2,868,280)	(5,370,801)	5,404,892	(274,071)	(24,300)	5,106,521	(264,280)
425,735	8,654,197	337,462	9,417,394	126,822			126,822	9,544,216
	13,322		13,322					13,322
	927	1,234,933	1,235,860					1,235,860
	809	272,335	273,144					273,144
	32,887	302,442	335,329					335,329
	96,898	8,909	105,807	(3,557)			(3,557)	102,250
	1	23,313	23,314					23,314
	1	4,126	4,127					4,127
	144,845	1,846,058	1,990,903	(3,557)			(3,557)	1,987,346
	(38,559)	(1,817,967)	(1,856,526)	1,812,100			1,812,100	(44,426)
	106,286	28,091	134,377	1,808,543			1,808,543	1,942,920
425,735	8,760,483	365,553	9,551,771	1,935,365			1,935,365	11,487,136

Table 4.2

Revenues, Expenses and Other Changes in Equity of Consolidated Crown Corporations and Other Entities for the year ended March 31, 2013

(in thousands of dollars)

Consolidated Crown corporations and other entities	Third parties	Revenues		
		Government, Crown corporations and other entities		Total
		Financial assistance	Other	
Crown corporations				
Atomic Energy of Canada Limited	97,428	492,362	178,043	767,833
Canada Council for the Arts	15,050	181,180	1,128	197,358
Canada Development Investment Corporation — PPP Canada Inc.	33	14,180	445	14,658
Canada Employment Insurance Financing Board		1,203		1,203
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	16,141	10,036		26,177
Canadian Air Transport Security Authority	2,366	511,685		514,051
Canadian Broadcasting Corporation	665,955	1,106,519	1,310	1,773,784
Canadian Commercial Corporation	2,232,029	15,482	9,396	2,256,907
Canadian Dairy Commission	286,989	4,086		291,075
Canadian Museum for Human Rights	92	13,703	565	14,360
Canadian Museum of Civilization	16,064	56,664	16,479	89,207
Canadian Museum of Immigration at Pier 21	1,723	7,727	1,094	10,544
Canadian Museum of Nature	6,607	28,626	7,582	42,815
Canadian Race Relations Foundation	97		331	428
Canadian Tourism Commission	8,684	72,502	1,460	82,646
Defence Construction (1951) Limited	598		114,542	115,140
Enterprise Cape Breton Corporation	1,677	60,667		62,344
Federal Bridge Corporation Limited, The	14,879	130,284	1,042	146,205
First Nations Statistical Institute		1,984	580	2,564
International Development Research Centre	24,794	156,223	20,485	201,502
Marine Atlantic Inc.	107,273	187,884		295,157
National Arts Centre Corporation	27,613	35,526	6,290	69,429
National Capital Commission	31,545	108,834	7,558	147,937
National Gallery of Canada	14,099	47,958		62,057
National Museum of Science and Technology	5,438	28,593	4,658	38,689
Standards Council of Canada	8,028	10,319	1,213	19,560
Telefilm Canada	22,876	102,968		125,844
VIA Rail Canada Inc.	272,483	322,621	79,058	674,162
Total — Crown corporations	3,880,561	3,709,816	453,259	8,043,636
Conversion to the Government accounting basis for consolidation purposes	24,073	495,386	(121,746)	397,713
Total on the Government accounting basis	3,904,634	4,205,202	331,513	8,441,349
Consolidation adjustments	305	(4,205,202)	(331,513)	(4,536,410)
Net amount — Crown corporations	3,904,939			3,904,939
Other entities				
Aboriginal Healing Foundation	12,393			12,393
Canada Foundation for Innovation	16,000		546,765	562,765
Canada Foundation for Sustainable Development Technology	3,498		74,949	78,447
First Nations Market Housing Fund	10,931		545	11,476
St. Lawrence Seaway Management Corporation	70,069		74,301	144,370
Capital Fund Trust	46	67,000	7,349	74,395
Employee Termination Benefits Trust Fund	8			8
Total — Other entities	112,945	67,000	703,909	883,854
Conversion to the Government accounting basis for consolidation purposes	(3,188)	251,899	(616,642)	(367,931)
Total on the Government accounting basis	109,757	318,899	87,267	515,923
Consolidation adjustments	7,012	(318,899)	(87,267)	(399,154)
Net amount — Other entities	116,769			116,769
Total	4,021,708			4,021,708

The accompanying notes to Table 4.1 are an integral part of this table.

Third parties	Expenses		Net income (loss)	Equity beginning of year	Equity adjustments and other	Remeasurement gains (losses)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
2,747,392	84,090	2,831,482	(2,063,649)	(5,534,028)				(27,796)	(7,625,473)
191,019	348	191,367	5,991	174,945	56,916	9,040			246,892
13,163	813	13,976	682	2,528					3,210
1,218		1,218	(15)	62	(47)				
36,787		36,787	(10,610)	396,940	(386,330)				
513,000	11,461	524,461	(10,410)	(3,612)	345,072				331,050
1,675,119	1,275	1,676,394	97,390	204,467	574,027				875,884
2,252,062	3,668	2,255,730	1,177	49,445	(254)				50,368
288,156	1,069	289,225	1,850		(1,850)				
12,187	1,264	13,451	909	7,939		348			9,196
78,813	13,400	92,213	(3,006)	64,868		1,091			62,953
8,139	1,501	9,640	904	2,138	(282)	(71)			2,689
38,972	4,306	43,278	(463)	(10,655)					(11,118)
1,150	256	1,406	(978)	24,408		1,657			25,087
82,563	1,391	83,954	(1,308)	13,269	(1,681)				10,280
107,567	309	107,876	7,264	28,387					35,651
47,496	21,642	69,138	(6,794)	(400,163)					(406,957)
94,621		94,621	51,584	27,175	249,380				328,139
2,359	407	2,766	(202)	333	(131)				
293,184		293,184	(91,682)	103,834					12,152
258,753		258,753	36,404	227,405	1,882	(4,299)			261,392
64,704	4,213	68,917	512	178	(1,650)	27			(933)
134,160	10,232	144,392	3,545	644,421					647,966
51,604	8,862	60,466	1,591	5,512					7,103
31,009	4,912	35,921	2,768	9,353					12,121
17,526	54	17,580	1,980	5,228	755				7,963
123,241	755	123,996	1,848	14,221					16,069
626,364	6,262	632,626	41,536	77,081					118,617
9,792,328	182,490	9,974,818	(1,931,182)	(3,864,321)	835,807	7,793	(27,796)		(4,979,699)
(100,814)	(16,640)	(117,454)	515,167	5,407,158	(835,807)	(7,793)	27,796		5,106,521
9,691,514	165,850	9,857,364	(1,416,015)	1,542,837					126,822
(179,262)	(165,850)	(345,112)	(4,191,298)		4,191,298				
9,512,252		9,512,252	(5,607,313)	1,542,837	4,191,298				126,822
12,393		12,393							
562,661	104	562,765							
78,447		78,447							
10,931	545	11,476							
133,327	206	133,533	10,837	29,003	(43,397)				(3,557)
1	74,394	74,395							
2	6	8							
797,762	75,255	873,017	10,837	29,003	(43,397)				(3,557)
47,452	(1,907)	45,545	(413,476)	2,182,179	43,397				1,812,100
845,214	73,348	918,562	(402,639)	2,211,182					1,808,543
(6,907)	(73,348)	(80,255)	(318,899)		318,899				
838,307		838,307	(721,538)	2,211,182	318,899				1,808,543
10,350,559		10,350,559	(6,328,851)	3,754,019	4,510,197				1,935,365

Borrowings by Consolidated Agent Crown Corporations

Table 4.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that an annual statement be included in the *Public Accounts of Canada*. The borrowings are from lenders other than the Government. In accordance with

section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary consolidated financial statements of Canada.

Table 4.3
Borrowings by Consolidated Agent Crown Corporations

(in thousands of dollars)

	Balance April 1/2012	Borrowings and other credits	Repayments and other charges	Balance March 31/2013
Canadian Broadcasting Corporation	435,305		16,710	418,595
Canadian Commercial Corporation	3,945		3,945	
Canadian Dairy Commission	1,794	28,797	28,451	2,140
Federal Bridge Corporation Limited, The		5,000		5,000
Total	441,044	33,797	49,106	425,735

Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.4 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

Table 4.4
Contingent Liabilities of Consolidated Crown Corporations and Other Entities

(in thousands of dollars)

	March 31/2013
Agent Crown corporations	
Atomic Energy of Canada Limited — Performance guarantees and liquidated damages	98,000
National Capital Commission — Remediation of contaminated sites	471,200
Non-agent Crown corporations	
International Development Research Centre — Claims and pending and threatened litigation	117
Marine Atlantic Inc. — Claims and pending and threatened litigation	1,010
St. Lawrence Seaway Management Corporation — Claims and pending and threatened litigation	3,100
St. Lawrence Seaway Management Corporation — Letters of credit	653
VIA Rail Canada Inc. — Letters of credit	28,400
Total	602,480

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through a program expenditures vote; (b) amounts approved through an operating expenditures vote and (c) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

Table 4.5

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations for the year ended March 31, 2013

(in thousands of dollars)

	Program expenditures vote	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Agent Crown corporations				
Atomic Energy of Canada Limited ⁽²⁾	551,843			551,843
Canadian Air Transport Security Authority	513,369			513,369
Canadian Broadcasting Corporation		999,484	107,035	1,106,519
Canadian Commercial Corporation	15,482			15,482
Canadian Dairy Commission	4,086			4,086
Canadian Museum for Human Rights	56,936			56,936
Canadian Museum of Civilization	64,365			64,365
Canadian Museum of Immigration at Pier 21	9,976			9,976
Canadian Museum of Nature	34,370			34,370
Canadian Tourism Commission	71,496			71,496
Enterprise Cape Breton Corporation	60,667			60,667
Federal Bridge Corporation Limited, The	127,240			127,240
National Capital Commission		77,217	31,617	108,834
National Gallery of Canada		40,831	8,000	48,831
National Museum of Science and Technology	31,517			31,517
Old Port of Montreal Corporation Inc.	18,880			18,880
Telefilm Canada	102,968			102,968
Total — Agent Crown corporations	1,663,195	1,117,532	146,652	2,927,379
Non-agent Crown corporations				
Canada Council for the Arts	181,368			181,368
First Nations Statistical Institute	2,028			2,028
International Development Research Centre	156,223			156,223
Marine Atlantic Inc.	184,876			184,876
National Arts Centre Corporation	35,601			35,601
PPP Canada Inc.	287,450			287,450
Standards Council of Canada	10,319			10,319
VIA Rail Canada Inc.	419,958			419,958
Total — Non-agent Crown corporations	1,277,823			1,277,823
Total	2,941,018	1,117,532	146,652	4,205,202

⁽¹⁾ Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ The financial assistance under budgetary appropriations does not include an amount of \$132,685,000 received by Atomic Energy of Canada Limited for Decommissioning Funding. This amount has been presented as Other Revenues from Government, Crown corporations and other entities in table 4.2.

Consolidated Specified Purpose Accounts

Consolidated specified purpose accounts are particular categories of revenues and expenses whereby legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. They are principally used where the activities are similar in nature to departmental activities and the transactions do not represent future liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.6. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Operating Account, together with the Independent Auditor's Report thereon, are presented at the end of this section.

Table 4.6
Consolidated Specified Purpose Accounts

	April 1/2012	Revenues and other credits		Expenses and other debits		March 31/2013
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts —						
Agriculture and Agri-Food —						
Crop Reinsurance Fund	455,806,144	80,402,949		2,016,012	27,620,000	506,573,081
Less: interest-bearing loans	332,374,751				27,620,000	304,754,751
	123,431,393	80,402,949		2,016,012		201,818,330
Agricultural Commodities Stabilization Accounts	646,510					646,510
	124,077,903	80,402,949		2,016,012		202,464,840
Finance —						
Investors' Indemnity Account	45,303					45,303
Health —						
Health Insurance Supplementary Account ..	28,386					28,386
Human Resources and Skills Development —						
Employment Insurance Operating Account, Table 4.7	(7,948,150,836)	20,483,192,245	390,112,870	17,280,260,150	1,608,355,408	(5,963,461,279)
Natural Resources —						
Canadian Nuclear Safety Commission —						
Nuclear Liability Reinsurance Account ..	2,809,254	344,784				3,154,038
Transport —						
Ship-Source Oil Pollution Fund	395,793,691	37,606	5,133,600	1,154,311	612,985	399,197,601
Total insurance accounts	(7,425,396,299)	20,563,977,584	395,246,470	17,283,430,473	1,608,968,393	(5,358,571,111)

Table 4.6

Consolidated Specified Purpose Accounts — Concluded

	Revenues and other credits			Expenses and other debits		March 31/2013
	April 1/2012	External transactions	Internal transactions	External transactions	Internal transactions	
		\$	\$	\$	\$	
Other consolidated specified purpose accounts —						
Canadian Heritage —						
National Battlefields Commission —						
Trust Fund.	651,497	60,656	5,997	1,067		717,083
Environment —						
Court Award Deposits —						
Other than Environmental						
Damages Fund.	368,036	146,141		6,881		507,296
Environmental Damages Fund.	2,679,309	579,644	127,684	852,337		2,534,300
Parks Canada Agency —						
New Parks and Historic Sites Account ..	11,360,124	882,396		1,669,921	910,082	9,662,517
	14,407,469	1,608,181	127,684	2,529,139	910,082	12,704,113
Finance —						
Canadian Commercial Bank and						
Northland Bank Holdback Account.	246,223,464					246,223,464
Fisheries and Oceans —						
Supplementary Fish Fines Account.	1,553,223	472,756		249,310		1,776,669
Indian Affairs and Northern Development —						
Cleanup costs for environmental damage						
caused by Bowater.	2,597,250			313,143		2,284,107
Environmental Studies Research Fund.	2,026,142		1,242,637		2,026,142	1,242,637
	4,623,392		1,242,637	313,143	2,026,142	3,526,744
Natural Resources —						
Environmental Studies Research Fund.	2,804,201	1,151,042		483,342	11,744	3,460,157
Public Works and Government Services —						
Seized Property Proceeds Account.	32,770,019	32,567,018		12,749,514		52,587,523
Transport —						
Fines for the Transportation of						
Dangerous Goods.	626,056	30,000		2,000	37,900	616,156
Total other consolidated specified purpose accounts.	303,659,321	35,889,653	1,376,318	16,327,515	2,985,868	321,611,909
Endowment principal —						
Environment —						
Parks Canada Agency —						
Mackenzie King trust account.	225,000					225,000
Health —						
Canadian Institutes of Health Research —						
Endowments for Health Research.	140,267					140,267
Industry —						
National Research Council of Canada —						
H.L. Holmes Fund.	4,723,792	88,635				4,812,427
Social Sciences and Humanities						
Research Council —						
Queen's Fellowship Fund.	250,000					250,000
	4,973,792	88,635				5,062,427
Total endowment principal.	5,339,059	88,635				5,427,694
Total.	(7,116,397,919)	20,599,955,872	396,622,788	17,299,757,988	1,611,954,261	(5,031,531,508)

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$20,872 million (\$18,663 million in 2012) while expenses and other debits to outside parties totalled \$17,326 million (\$17,975 million in 2012) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$395 million (\$507 million in 2012) and expenses and other debits of \$1,609 million (\$1,708 million in 2012) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for deficits they might incur in their agriculture insurance funds. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from a percentage of total premiums collected by provinces for the purpose of insurance of agricultural production. Both the amount of revenue collected and expenditures from the Crop Reinsurance Fund paid to provinces are subject to the terms of reinsurance agreements. When there are insufficient revenues in the Crop Reinsurance Fund to make payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues. Currently, the interest rate earned on surpluses in the Crop Reinsurance Fund and the interest rate charged to advances to the Fund have been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Operating Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the "Employment Insurance Operating Account".

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; and, (e) amounts provided for any purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; and, (c) costs of administering the Act including administration costs transferred to provinces and costs to the Canada Employment Insurance Financing Board which was dissolved on March 7, 2013 by issuance of an Order in Council by the Government.

Employee premium rate for each \$100 of insurable earnings was \$1.83 from January 1, 2012 to December 31, 2012 for employees without a Provincial Parental Insurance Plan and \$1.47 for the others. From January 1, 2013 to March 31, 2013, the rate was \$1.88 for employees without a Provincial Parental Insurance Plan and \$1.52 for the others.

Table 4.7 presents a statement of the transactions in the Employment Insurance Operating Account.

Table 4.7
Transactions in the Employment Insurance Operating Account
(in millions of dollars)

	2012-2013	2011-2012
Revenues		
Premiums —		
Employers and employees ⁽¹⁾	20,796	18,938
Penalties and interest revenue	88	72
	20,884	19,010
Expenses		
Benefits	15,174	15,720
Transfers to the provinces — Part II	1,925	1,928
Administration costs	1,603	1,702
Administration cost		
transferred to provinces	189	206
Interest reversed		
Bad debts	(3)	123
	18,888	19,679
Net change before funding		
from the Government of Canada	1,996	(669)
Funding from the Government of Canada		
Benefit enhancement measures —		
Budget 2009	(11)	118
Net change	1,985	(551)
Balance at beginning of year	(7,948)	(7,397)
Balance at end of year	(5,963)	(7,948)

⁽¹⁾ The difference between premium revenue presented here and the amount presented in the Government of Canada consolidated financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$401 million (\$382 million in 2012).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to subsection 2001, c.6 of the *Marine Liability Act* (previously the *Canada Shipping Act*), to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$36 million (\$34 million in 2012) are reported while expenses and other debits to outside parties of \$16 million (\$33 million in 2012) are reported in the Statement of Operations.

Revenues and other credits of \$1 million (\$2 million in 2012), and expenses and other debits of \$3 million (\$10 million in 2012) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The funds are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, funds remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

Court Award Deposits — Other than Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada that are not under the legal authority of the Environmental Damages Fund.

New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fish Fines Account

The account was established to record the deposit of funds received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Environmental Studies Research Fund — Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Cleanup costs for environmental damage caused by Bowater

This account was established pursuant to a decision of the Commercial Division of the Superior Court in the Province of Quebec. The balance in the account is to be used to finance the remediation of environmental damage caused by Bowater Canadian Forest Products Inc. relative to a land lease issued by the Department of Indian Affairs and Northern Development.

Environmental Studies Research Fund — Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established, pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also funds received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to the relevant jurisdictions and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established, pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations, to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$89,000 (\$93,000 in 2012) are reported in the Statement of Operations and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act* to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Supplementary Statement

Employment Insurance Operating Account

Management's Responsibility for Financial Statements

The financial statements of the Employment Insurance Operating Account are prepared in accordance with Canadian public sector accounting standards by the management of the Canada Employment Insurance Commission. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

To fulfill its accounting and reporting responsibilities, management has developed and maintains books of account, financial and management controls, information systems and management practices. These systems are designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Auditor General of Canada, the external auditor of the Employment Insurance Operating Account, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and provides a report to the Minister of Employment and Social Development.

The financial statements of the Employment Insurance Operating Account are an integral part of the *Public Accounts of Canada*, which are tabled in the House of Commons and are referred to the Standing Committee on Public Accounts for examination purposes.

Ian Shugart
*Chairperson of the Canada
Employment Insurance Commission*

Alain P. Séguin, MBA, CPA, CGA
*Chief Financial Officer
Human Resources and Skills
Development Canada*

Gatineau, Canada
August 28, 2013

Employment Insurance Operating Account

— *Continued*

Independent Auditor's Report

To the Minister of Employment and Social Development

I have audited the accompanying financial statements of the Employment Insurance Operating Account, which comprise the statement of financial position as at 31 March 2013, and the statement of operations and accumulated deficit, statement of change in net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Employment Insurance Operating Account as at 31 March 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada

28 August 2013
Ottawa, Canada

Employment Insurance Operating Account— *Continued***Statement of Financial Position****as at March 31**

(in thousands of dollars)

	2013	2012
Financial assets		
Premiums receivable	1,465,060	1,345,019
Due from claimants (Note 4)	696,804	555,005
Amounts receivable from Canada — Benefit enhancement measures — Budget 2009 (Note 9)		291,648
	2,161,864	2,191,672
Liabilities		
Balance with Receiver General for Canada	7,476,191	9,454,820
Benefits payable	599,855	596,566
Amounts payable (Note 5)	49,279	88,496
	8,125,325	10,139,882
Net debt	(5,963,461)	(7,948,210)
Non-financial assets		
Advances — Employment benefits and support measures		59
Accumulated deficit	(5,963,461)	(7,948,151)

Contractual obligations (Note 13)

Contingent liabilities (Note 14)

The accompanying notes and schedules are an integral part of these financial statements.

Approved by:

Ian Shugart
*Chairperson of the Canada
Employment Insurance Commission*

Alain P. Séguin, MBA, CPA, CGA
*Chief Financial Officer
Human Resources and Skills Development Canada*

Employment Insurance Operating Account— *Continued***Statement of Operations and Accumulated Deficit
for the year ended March 31**

(in thousands of dollars)

	2013	2013	2012
	Budget (Note 7)	Actual	Actual
Revenues			
Premiums (Note 8)	20,800,000	20,795,737	18,938,288
Penalties (Note 4)	53,000	59,140	49,683
Interest on overdue accounts receivable (Note 4)	22,000	27,553	20,897
	20,875,000	20,882,430	19,008,868
Expenses			
Benefits and support measures (Note 10 and Schedule I)	18,437,000	17,099,106	17,647,651
Administration costs (Note 11)	1,685,000	1,791,070	1,906,773
Bad debts	41,000	(2,997)	122,919
	20,163,000	18,887,179	19,677,343
Net surplus (deficit) for the year before funding from the Government of Canada	712,000	1,995,251	(668,475)
Funding from the Government of Canada			
Benefit enhancement measures — Budget 2009 (Note 9)		(10,561)	117,719
Net surplus (deficit) for the year	712,000	1,984,690	(550,756)
Accumulated deficit at the beginning of the year	(7,948,151)	(7,948,151)	(7,397,395)
Accumulated deficit at the end of the year	(7,236,151)	(5,963,461)	(7,948,151)

The accompanying notes and schedules are an integral part of these financial statements.

**Statement of Change in Net Debt
for the year ended March 31**

(in thousands of dollars)

	2013	2013	2012
	Budget (Note 7)	Actual	Actual
Net surplus (deficit) for the year	712,000	1,984,690	(550,756)
Change due to advances — Employment benefits and support measures		59	(37)
Decrease (increase) in net debt	712,000	1,984,749	(550,793)
Net debt at beginning of year	(7,948,210)	(7,948,210)	(7,397,417)
Net debt at end of year	(7,236,210)	(5,963,461)	(7,948,210)

The accompanying notes and schedules are an integral part of these financial statements.

Employment Insurance Operating Account

— Continued

Statement of Cash Flow for the year ended March 31

(in thousands of dollars)

	2013	2012
Operating activities		
Cash receipts:		
Premiums	20,675,696	18,835,220
Recoveries of benefit overpayments and penalties	320,444	311,130
Benefit repayments received from higher income claimants	218,030	208,747
Funding from the Government of Canada —		
Benefit enhancement measures — Budget 2009	281,087	
	21,495,257	19,355,097
Cash payments:		
Benefits and support measures	(17,687,276)	(18,141,096)
Administration costs	(1,829,352)	(1,856,439)
	(19,516,628)	(19,997,535)
Net increase (decrease) in balance with Receiver General for Canada	1,978,629	(642,438)
Balance with Receiver General for Canada		
Beginning of year	(9,454,820)	(8,812,382)
End of year	(7,476,191)	(9,454,820)

The accompanying notes and schedules are an integral part of these financial statements.

Employment Insurance Operating Account

— *Continued*

Notes to the Financial Statements for the year ended March 31, 2013

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Operating Account.

The Employment Insurance Operating Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. Agreements with full responsibility to the provinces and territories for delivering the active employment benefits and support measures have been implemented with all provinces and territories.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the Act.

Canada Employment Insurance Financing Board

The Canada Employment Insurance Financing Board (the Board) was a Crown corporation established by the *Canada Employment Insurance Financing Board Act* in June 2008. The Board was reporting to Parliament through the Minister of Human Resources and Skills Development.

The Board was created to improve the governance and management of Employment Insurance financing. Starting in 2011, the Board has been responsible for setting the Employment Insurance premium rate based on a new rate-setting mechanism.

On October 18, 2012, the Government of Canada tabled the *Jobs and Growth Act, 2012* (Bill C-45), an act to implement certain provisions of the federal budget which was tabled in Parliament on March 29, 2012. The legislation, which received Royal Assent on December 14, 2012, outlines the Government's intention to dissolve the Board. The dissolution occurred on March 7, 2013 by issuance of an Order in Council by the Government.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian public sector accounting standards (PSAS).

(b) Revenue — Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Funding from the Government of Canada — Benefit enhancement measures

The funding associated with the benefit enhancement measures included in the Budget 2009 is recognized in the period in which the benefit expenditures are incurred.

(d) Expenses — Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment Insurance Operating Account

— Continued

Notes to the Financial Statements**for the year ended March 31, 2013 — Continued**

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, through government transfers, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Government transfers are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement and the transfer is authorized. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories under the Labour Market Development Agreements, pursuant to section 63 of the Act. Similar to the employment benefits and support measures, these transfer payments are recorded as expenditures in the year in which the provinces/territories met the eligibility criteria and the transfers are authorized. Overpayments from provinces and territories are recovered and recorded in reduction of expenses the following fiscal year.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

(e) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the Labour Market Development Agreements are included in the administration costs for the year based on provisions in the agreements.

(f) Balance with Receiver General for Canada

The Account operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by and credited to the Account is deposited to the CRF, and all cash disbursements made by and charged to the Account are paid from the CRF. The balance with Receiver General for Canada is the difference between all cash receipts and all cash disbursements, including transactions with departments of the Government.

The balance with Receiver General for Canada is reduced as the revenues exceed charges to the Account.

The balance with Receiver General for Canada also includes an amount relating to Unredeemed Warrants, which represents the warrants issued that are still outstanding at the end of the fiscal year. All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission.

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenues and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments, allowances for doubtful accounts, benefit enhancement measures relating to work-sharing, estimated overpayments and underpayments of benefits disclosed in note 10, contingent liabilities and the amounts presented in Schedule II. Actual results could differ significantly from these estimates.

(h) Canada Employment Insurance Financing Board

The financial statements of the Employment Insurance Operating Account do not include the operations of the Canada Employment Insurance Financing Board. However, as per section 77(1) of the *Employment Insurance Act*, the costs to the Board of administering the *Canada Employment Insurance Financing Board Act* are paid out of the Consolidated Revenue Fund and charged to the Account. These charges are included in the administration costs of the Account.

3. Accounting change

The Account has prospectively applied the new PSAS 3410 — Government Transfers, which came into effect for periods beginning on or after April 1st, 2012. As a result of implementation, government advances are now recognized as an expense in the period the transfer is authorized and all eligibility criteria have been met by the recipient. This accounting change did not have a significant impact on these financial statements.

Employment Insurance Operating Account— *Continued***Notes to the Financial Statements****for the year ended March 31, 2013 — *Continued*****4. Due from claimants**

	2013	2012
	(in thousands of dollars)	
Benefit overpayments receivable . . .	569,071	523,051
Amount of penalties receivable . . .	137,879	138,711
	706,950	661,762
Less: allowance for doubtful accounts	335,301	432,269
	371,649	229,493
Estimated benefit repayments receivable from higher income claimants	325,155	325,512
	696,804	555,005

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$343 million were established (\$295 million in 2011-2012). Interest charges on overpayments totalled \$20 million (\$15 million in 2011-2012).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$59 million (\$50 million in 2011-2012). Interest charges on penalties totalled \$8 million (\$6 million in 2011-2012).

During 2012-2013, the Commission recovered \$279 million (\$271 million in 2011-2012) of benefit overpayments and \$42 million (\$40 million in 2011-2012) of penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$94 million (\$62 million in 2011-2012).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance debts caused through misrepresentation.

5. Amounts payable

	2013	2012
	(in thousands of dollars)	
To Canada		
Administration costs	36,208	66,776
Tax deductions from warrants . . .	4,070	4,937
Recoupments from warrants	339	446
Amounts payable related to Labour Market Development Agreements	6,346	5,608
	46,963	77,767
To provinces		
Recoupments from warrants	1,515	1,424
Quebec tax deductions from warrants	801	852
Amounts payable related to Labour Market Development Agreements		8,453
	2,316	10,729
	49,279	88,496

6. Financial instruments*Fair value*

The fair values of the premiums receivable, due from claimants, amounts receivable, benefits payable and amounts payable are considered by management to be comparable to their carrying values due to their short term to maturity. All of these financial instruments arose in the normal course of business.

7. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada Report on Plans and Priorities for 2012-2013, tabled in Parliament in May 2012.

Employment Insurance Operating Account — Continued

Notes to the Financial Statements for the year ended March 31, 2013 — Continued

8. Premiums

Premiums for the fiscal year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and re-assessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year. These estimates are based on economic indicators such as employment and earnings growth. Actual premiums may differ from these estimates.

Actual premium revenue for calendar years 2012 and 2013 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2012, the total amount of reductions is estimated at \$941 million (\$873 million in 2011). Actual reductions for the calendar year 2011 were \$905 million (\$859 million in 2010). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

For the calendar years 2011, 2012 and 2013, the premium rates were set by the Canada Employment Insurance Financing Board under section 66 of the *Employment Insurance Act*. Pursuant to section 66(8) of the Act, for the years 2011 and 2012, the Governor in Council, considering that it was in the public interest to do so, on the recommendation of the Minister of Human Resources and Skills Development and the Minister of Finance, changed the maximum percentage referred to in section 66(7) of the Act by which the premium rate may be increased or decreased from one year to the next. In 2012, the maximum percentage referred to in section 66(7) of the Act was modified through the *Jobs, Growth and Long-term Prosperity Act*. Consequently, for 2011, 2012 and 2013, the premium rates could not be increased by more than \$0.05 per \$100 of insurable earnings.

For the following calendar years, premium rates for each \$100 of insurable earnings were set at:

	2013	2012	2011
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees.....	1.88	1.83	1.78
For employers (calculated at 1.4 times the employee rate)...	2.63	2.56	2.49
Residents of provinces with a Provincial Plan			
For employees.....	1.52	1.47	1.41
For employers (calculated at 1.4 times the employee rate)...	2.13	2.06	1.97

The annual maximum insurable earnings for 2013 is \$47,400 (\$45,900 in 2012 and \$44,200 in 2011).

9. Benefit enhancement measures — Budget 2009

	2013	2012
	(in thousands of dollars)	
Increase in regular benefits duration —		
Extra five weeks.....	(926)	115,966
Employment Insurance Training Programs —		
Labour Market Development Agreements increased funding...	(9,863)	(22,478)
New measures for long-tenured workers —		
Career transition assistance	228	24,231
	(10,561)	117,719

The Budget 2009 included various temporary measures to support Canadian workers affected by the global economic downturn. The increase in the Regular Benefits Duration measure was implemented in March 2009. The other types of measures were implemented and began being paid to eligible claimants in 2009-2010. The cost of these enhancement measures is not funded from the Account. Pursuant to section 73.1 of the Act, an amount of \$2.9 billion has been recovered from the Government of Canada in August 2010. A final amount of \$292 million was recovered in March 2013 for the remaining balance of the Amount receivable, based on actual final cost of these measures. Over-contributions from increased Labour Market Development Agreements funding for 2010-2011 and 2011-2012 were recovered from the provinces and territories during 2012-2013.

Employment Insurance Operating Account— *Continued***Notes to the Financial Statements****for the year ended March 31, 2013—** *Continued***10. Estimated overpayments and underpayments of benefits**

Given the large volume of claims and the need for prompt service, the Commission applies a risk-based approach to its control procedures. The verification of claims is conducted both prior to and after claimants have begun to receive benefits, using a dynamic combination of up-front and automated control measures and post-payment verification activities.

In order to measure the accuracy of benefit payments, the Commission has a program in place which establishes an annual payment accuracy rate and estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the twelve months ended March 31, 2013, these undetected overpayments and underpayments are estimated to be \$748 million and \$176 million respectively (\$578 million and \$195 million for the twelve months ended March 31, 2012). The annual payment accuracy rate (which is comprised of three error sources: claimant, employer and administrative) and estimated value of errors are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 4, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

11. Administration costs

	2013	2012
	(in thousands of dollars)	
Personnel related costs	947,866	1,125,611
Operations and maintenance	317,767	246,403
Administration costs incurred by provinces and territories under the Labour Market Development Agreements	189,025	205,856
Canada Revenue Agency administrative costs	208,708	201,591
Accommodation and rental costs	134,015	133,536
Canada Employment Insurance Financing Board	546	1,733
	1,797,927	1,914,730
Deduct: recovery of costs for maintaining the social insurance number registry and issuing replacement cards ...	6,857	7,957
	1,791,070	1,906,773

12. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations under the same terms and conditions that apply to unrelated parties. The transactions are measured at the exchange amount.

Related party transactions disclosed in these financial statements include administration costs of \$134 million (\$134 million in 2011-2012) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$209 million (\$202 million in 2011-2012) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$401 million (\$382 million in 2011-2012).

Employment Insurance Operating Account

— Continued

Notes to the Financial Statements

for the year ended March 31, 2013 — Concluded

13. Contractual obligations

The nature of the Account activities can result in some large multi-year agreements whereby the Account will be obligated to make future payments in order to carry out its transfer payment programs. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2014	2015	2016	2017	2018 and thereafter	Total
	(in thousands of dollars)					
Labour Market Development Agreements	1,950,000					1,950,000
Other transfer payments	279,876	88,803				368,679
Total	2,229,876	88,803				2,318,679

14. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

During 2011-2012, two Quebec Unions filed a claim with the Quebec Superior Court against Her Majesty the Queen contesting the constitutional validity of certain provisions of the *Jobs and Economic Growth Act* enacted in 2010 relating to amendments to the *Employment Insurance Act*. The Quebec Superior Court has dismissed the claim and the Unions successfully appealed that decision to the Quebec Court of Appeal. The Supreme Court of Canada has accepted to hear the appeal filed by the Attorney General of Canada of the decision of the Quebec Court of Appeal. A hearing is expected in late 2013 or early 2014. The outcome of this claim is not determinable at this time.

Also, during 2011-2012, a proposed class action was filed with the Federal Court seeking damages of \$450 million plus interest. Both representative plaintiffs allege that they were improperly denied sickness benefits for an illness, injury or disability suffered while on parental leave, despite an amendment in 2002 to the *Employment Insurance Act*. As well, both representative plaintiffs were diagnosed with serious illnesses immediately prior to giving birth or in the following months. Both were found eligible for 50 weeks of combined maternity and parental benefits but ineligible for sickness benefits during their parental leave as they were not otherwise available for work. A motion seeking the determination of a question of law will be heard by the Court in the fall of 2013. The outcome of this claim is not determinable at this time.

15. Comparative Information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Employment Insurance Operating Account

—Continued

Schedule I — Benefits and Support Measures for the year ended March 31

(in thousands of dollars)

	2013	2013	2012
	Budget (Note 7)	Actual	Actual
Part I — Income benefits			
Regular	11,687,000	10,503,590	11,220,832
Fishing	275,000	262,870	266,102
Work-sharing	27,000	25,601	33,501
	11,989,000	10,792,061	11,520,435
Special benefits			
Parental	2,333,000	2,269,492	2,195,160
Sickness	1,153,000	1,165,319	1,106,565
Maternity	988,000	974,490	936,616
Adoption		20,474	21,059
Compassionate care	12,000	11,286	10,898
Self-employment		7,823	6,384
	4,486,000	4,448,884	4,276,682
	16,475,000	15,240,945	15,797,117
Part II — Employment benefits and support measures			
Employment benefits		(383)	(732)
Support measures			
Labour market partnerships		139,251	148,444
Research and innovation		11,525	6,320
	173,000	150,393	154,032
Transfer payments to provinces and territories related to Labour Market Development Agreements	1,950,000	1,925,441	1,927,632
	2,123,000	2,075,834	2,081,664
Benefits and support measures	18,598,000	17,316,779	17,878,781
Less: benefit repayments received or receivable from higher income claimants	161,000	217,673	231,130
	18,437,000	17,099,106	17,647,651

Benefit rates — Income benefits

From January to December 2012, benefits paid represent the lesser of 55 percent of average insurable earnings or \$485 per week (\$468 per week in 2011). In January 2013, the maximum payment was increased to \$501 per week. The benefit rate can be increased to a maximum of the lesser of 80 percent of average insurable earnings or \$501 per week as of January 1, 2013 (\$485 per week in 2012 and \$468 per week in 2011) for claimants who are in a low-income family with children.

Employment Insurance Operating Account—*Concluded***Schedule II — Statement of Operations and Accumulated Deficit
for the period of January 1st to December 31st**

(in thousands of dollars)

	2012	2011
Revenues		
Premiums	20,152,892	18,547,520
Penalties	59,182	52,084
Interest on overdue accounts receivable	20,633	11,276
	20,232,707	18,610,880
Expenses		
Benefits and support measures	15,410,925	16,078,776
Transfer to provinces and territories related to Labour Market Development Agreements	1,925,441	2,090,723
Administration costs	1,626,760	1,783,173
Administration costs transferred to provinces and territories	198,077	207,116
Bad debts	25,200	102,653
	19,186,403	20,262,441
Net surplus (deficit) for the period before funding from the Government of Canada	1,046,304	(1,651,561)
Funding from the Government of Canada —		
Benefit enhancement measures — Budget 2009	(11,452)	420,715
Net surplus (deficit) for the period	1,034,852	(1,230,846)
Accumulated deficit at the beginning of the period	(9,158,436)	(7,927,590)
Accumulated deficit at the end of the period	(8,123,584)	(9,158,436)

The information provided in this Schedule for calendar year 2012, which is prepared in accordance with Canadian public sector accounting standards, is used by the Government of Canada to establish the Employment Insurance premium rate for the following calendar year. The mechanism for setting the Employment Insurance premium rate is designed to ensure that revenues and expenditures break even over time.

Section 5

2012-2013

Public Accounts of Canada

Accounts Payable and Accrued Liabilities

Table of contents

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Taxes payable.....	5.10
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Interest and matured debt.....	5.12
Allowance for guarantees.....	5.13

Accounts Payable and Accrued Liabilities

This section contains information on accounts reported on the Consolidated Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

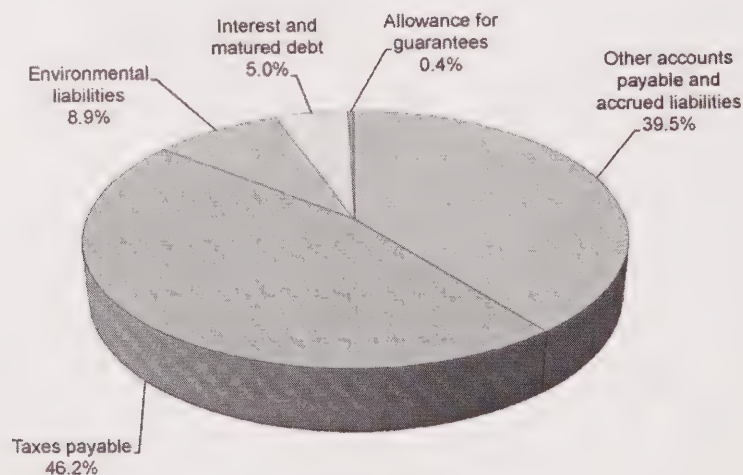
Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

Table 5.1
Accounts Payable and Accrued Liabilities

	March 31/2013	March 31/2012
	\$	\$
Other accounts payable and accrued liabilities, Table 5.2	46,884,398,183	58,803,757,192
Taxes payable, Table 5.6	54,876,966,596	50,952,134,610
Environmental liabilities, Table 5.7	10,599,443,420	8,361,624,144
Interest and matured debt, Table 5.9	5,954,900,613	6,378,969,633
Allowance for guarantees	427,870,350	505,975,402
Total	118,743,579,162	125,002,460,981

Chart 5A
Accounts Payable and Accrued Liabilities by category at March 31, 2013



Other Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial, territorial and

Aboriginal tax agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

Table 5.2
Other Accounts Payable and Accrued Liabilities

	March 31/2013	March 31/2012
	\$	\$
Accounts payable	35,082,228,443	38,387,645,539
Add: consolidation adjustment ⁽¹⁾	2,525,011,883	2,832,437,390
	37,607,240,326	41,220,082,929
Accrued salaries and benefits	2,725,565,083	3,225,668,693
Notes payable to international organizations, Table 5.3	469,236,058	471,283,025
Provincial, territorial and Aboriginal tax agreements account, Table 5.4	2,180,362,723	9,310,026,971
Miscellaneous payroll deductions	34,375,694	14,895,945
Other	547,054,017	668,839,290
Deferred revenues, Table 5.5	3,320,564,282	3,892,960,339
Total	46,884,398,183	58,803,757,192

⁽¹⁾ Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

Accrued salaries and benefits

This account records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes Payable to International Organizations

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

Table 5.3
Notes Payable to International Organizations

	April 1/2012	Receipts and other credits		Payments and other charges		March 31/2013
		Note issuances	Revaluation ⁽¹⁾	Note encashment	Revaluation ⁽¹⁾	
	\$	\$	\$	\$	\$	\$
Finance —						
International Bank for Reconstruction and Development (World Bank)	23,922,915	443,683				24,366,598
International Development Association	441,620,000	441,610,000		441,620,000		441,610,000
Multilateral Investment Guarantee Agency	3,200,110		59,350			3,259,460
	468,743,025	442,053,683	59,350	441,620,000		469,236,058
Foreign Affairs and International Trade —						
Canadian International Development Agency —						
International financial institution —						
Global Environment Facility Trust Fund	2,540,000			2,540,000		
Total	471,283,025	442,053,683	59,350	444,160,000		469,236,058

⁽¹⁾ Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial, Territorial and Aboriginal Tax Agreements Account

This account records taxes administered by the Government of Canada on behalf of provinces, territories, and Aboriginal governments, in accordance with agreements entered into by the Minister of Finance pursuant to the *Federal-Provincial Fiscal Arrangements Act* and, in the case of First Nations Goods and Services Tax, pursuant to the *First Nations Goods and Services Tax Act*.

The Government of Canada, as represented by the Minister of Finance, has entered into agreements with all provinces and territories (except Quebec) to collect and administer individual income tax, and with all provinces and territories (except Quebec and Alberta) to collect and administer corporate tax, and to pay amounts assessed in respect thereof in accordance with the agreements.

Agreements have also been entered into with certain Aboriginal governments, to collect First Nations Personal Income Tax as well as First Nations Sales Tax levied on motive fuels, tobacco, and alcohol and First Nations Goods and Services Tax levied on the same range of goods and services as the federal Goods and Services Tax, and to make payments to the respective governments in accordance with the agreements.

This account also records transactions relating to agreements that the Government of Canada, has entered into with the provinces of British Columbia, Ontario, New Brunswick, Nova Scotia and Newfoundland and Labrador regarding the harmonized sales tax, and payments made to those provinces in accordance with the agreements.

The *Public Accounts of Canada* reports information on an April to March fiscal year basis, while tax information is calculated on a calendar year basis. Transactions related to several tax years can occur during a given fiscal year. For example, during a given fiscal year, payments are made, based on estimates, in respect of two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to tax revenues, rebates and credits for previous calendar years. Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for personal and corporate taxes as well as for First Nations Sales Tax, First Nations Goods and Services Tax, First Nations Personal Income Tax and Harmonized Sales Tax.

Table 5.4

Provincial, Territorial and Aboriginal Tax Agreements Account

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Total Personal Income Tax administered by Canada Revenue Agency	3,700,037,375	54,334,219,332		58,034,256,707
Less: payments to provinces and territories —				
Newfoundland and Labrador			1,158,505,974	1,158,505,974
Prince Edward Island			300,852,813	300,852,813
Nova Scotia			2,159,801,072	2,159,801,072
New Brunswick			1,224,037,527	1,224,037,527
Ontario			29,161,164,816	29,161,164,816
Manitoba			2,701,296,636	2,701,296,636
Saskatchewan			2,366,849,265	2,366,849,265
Alberta			9,499,707,960	9,499,707,960
British Columbia			6,828,181,163	6,828,181,163
Yukon			72,120,562	72,120,562
Northwest Territories			81,207,047	81,207,047
Nunavut			27,275,322	27,275,322
First Nations			16,588,908	16,588,908
			55,597,589,065	55,597,589,065
Total personal income tax on hand	3,700,037,375	54,334,219,332	55,597,589,065	2,436,667,642

Table 5.4

Provincial, Territorial and Aboriginal Tax Agreements Account — Concluded

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Total Corporate Income Tax administered by Canada Revenue Agency	6,199,306,574	11,487,912,128		17,687,218,702
Less: payments to provinces and territories —				
Newfoundland and Labrador			741,178,193	741,178,193
Prince Edward Island			55,385,928	55,385,928
Nova Scotia			354,901,496	354,901,496
New Brunswick			208,945,963	208,945,963
Ontario			10,654,534,624	10,654,534,624
Quebec			59,379,821	59,379,821
Manitoba			462,857,430	462,857,430
Saskatchewan			763,432,370	763,432,370
Alberta			54,906,589	54,906,589
British Columbia			1,629,866,738	1,629,866,738
Yukon			27,885,804	27,885,804
Northwest Territories			100,709,747	100,709,747
Nunavut			10,333,748	10,333,748
			15,124,318,451	15,124,318,451
Total corporate income tax on hand	6,199,306,574	11,487,912,128	15,124,318,451	2,562,900,251
Total Harmonized Sales Tax administered by Canada Revenue Agency	(589,316,978)	28,901,138,841		28,311,821,863
Less: payments to provinces and territories —				
Newfoundland and Labrador			950,293,516	950,293,516
Nova Scotia			1,870,758,399	1,870,758,399
New Brunswick			1,150,323,343	1,150,323,343
Ontario			21,098,204,221	21,098,204,221
British Columbia			6,061,447,554	6,061,447,554
			31,131,027,033	31,131,027,033
Total harmonized sales tax on hand	(589,316,978)	28,901,138,841	31,131,027,033	(2,819,205,170)
Total First Nations Sales Tax administered by Canada Revenue Agency		6,233,452		6,233,452
Less: payments to First Nations			6,233,452	6,233,452
Total First Nations Sales Tax on hand		6,233,452	6,233,452	
Total First Nations Goods and Services Sales Tax administered by Canada Revenue Agency		16,107,169		16,107,169
Less: payments to First Nations			16,107,169	16,107,169
Total First Nations Goods and Services Sales Tax on hand		16,107,169	16,107,169	
Total	9,310,026,971	94,745,610,922	101,875,275,170	2,180,362,723

Miscellaneous payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related out-side organizations.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years. The major deferred reve-

nues of \$50 million or more are reported individually. It also presents separately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

Table 5.5
Deferred Revenues

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Deferred revenues —				
Citizenship and Immigration —				
Service fees for immigration and citizenship	257,175,925	444,249,703	448,411,072	253,014,556
Industry —				
Spectrum licence fees and other fees	3,282,237,824	388,391,694	857,413,891	2,813,215,627
Public Safety and Emergency Preparedness —				
Royal Canadian Mounted Police —				
Provincial arrangement on capital assets	137,009,150	16,498,235	136,947,050	16,560,335
Other deferred revenues	181,690,780	292,949,443	270,373,283	204,266,940
Total	3,858,113,679	1,142,089,075	1,713,145,296	3,287,057,458
Other deferred revenues — Specified purpose accounts —				
Donation and bequest accounts —				
Agriculture and Agri-Food —				
Shared-cost agreements — Research	13,101,623	6,418,432	5,536,852	13,983,203
Canadian Heritage —				
Library and Archives of Canada —				
Special operating account	693,896	3,703	552,291	145,308
Environment —				
Endangered species — Donations	145,354	701		146,055
Miscellaneous projects deposits	5,826,511	7,536,384	6,997,310	6,365,585
	5,971,865	7,537,085	6,997,310	6,511,640
Parks Canada Agency —				
Pacific Rim Mitigation Fund.	1,500,000		125,000	1,375,000
	7,471,865	7,537,085	7,122,310	7,886,640
Fisheries and Oceans —				
Restricted donations	17,251		11,075	6,176
Governor General —				
Donations — Rideau Hall	140,287	1,500	16,787	125,000
Shared-cost agreements — Awards	1,500		1,500	
	141,787	1,500	18,287	125,000
Health —				
Canadian Institutes of Health Research —				
Donations for research	6,341,498	13,611,579	16,008,919	3,944,158
Human Resources and Skills Development —				
Canadian Centre for Occupational Health and Safety —				
Donations	99,307	7,095		106,402
Indian Affairs and Northern Development —				
Indian Residential Schools Truth and				
Reconciliation Commission —				
National Events — Donations	168,040	621,834	542,421	247,453
Industry —				
Prime Minister's Awards and other deposits	4,640,080	2,355,513	1,835,692	5,159,901
Canadian Space Agency —				
RADARSAT-2	8,596			8,596
RADARSAT-2 — Data satellite	66,969	1,483,142	1,550,111	
	75,565	1,483,142	1,550,111	8,596
Natural Sciences and Engineering Research Council —				
Trust fund	250			250
Social Sciences and Humanities Research Council —				
Trust fund	385,235	2,060		387,295
	5,101,130	3,840,715	3,385,803	5,556,042
National Defence —				
Corporate sponsorships and donations	16,999	93,375	85,882	24,492

5.6 Accounts Payable and Accrued Liabilities

Table 5.5

Deferred Revenues — Concluded

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Public Safety and Emergency Preparedness —				
Royal Canadian Mounted Police —				
Mounted Police Foundation	341,514		35,752	305,762
Royal Canadian Mounted Police Pipe Band (NCR)	9,714			9,714
Sponsorship Agreement — Contributions	168,653			168,653
	519,881		35,752	484,129
Veterans Affairs —				
Restricted donations —				
Canadian Memorial	800			800
Wounded Warrior Fund	96,190	17,000	23,631	89,559
	96,990	17,000	23,631	90,359
Total — Donation and bequest accounts	33,770,267	32,152,318	33,323,223	32,599,362
Endowment interest accounts —				
Environment —				
Parks Canada Agency —				
Laurier House — Interest				
(Mackenzie King trust account)		5,085	5,085	
Health —				
Canadian Institutes of Health Research —				
Endowments for health research	7,619	1,120		8,739
Industry —				
National Research Council of Canada —				
H.L. Holmes Fund		108,227	108,227	
Social Sciences and Humanities Research Council —				
Queen's Fellowship Fund	111,196	3,153		114,349
	111,196	111,380	108,227	114,349
Transport —				
Shared-cost agreements — Transportation				
research and development	957,578	639,391	812,595	784,374
Total — Endowment interest accounts	1,076,393	756,976	925,907	907,462
Total — Other deferred revenues — Specified purpose accounts ..	34,846,660	32,909,294	34,249,130	33,506,824
Total — Deferred revenues	3,892,960,339	1,174,998,369	1,747,394,426	3,320,564,282

Service fees for immigration and citizenship

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

Spectrum licence fees and other fees

This account was established to record, (a) funds received from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) funds received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) funds received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

Provincial arrangement on capital assets

This account was established to record revenues received by the Royal Canadian Mounted Police in advance of the construction, purchase and maintenance of buildings pursuant to the contract policing arrangements. The revenue is recognized when costs for the construction, purchase and maintenance of buildings are incurred.

Shared-cost agreements — Research

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record funds received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of funds appropriated by Parliament for such purposes.

Endangered species — Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Miscellaneous projects deposits

This account was established to record contributions received from organizations and individuals, for the advancement of research work and clean-up efforts.

Pacific Rim Mitigation Fund

This account was established to record funds received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Funds so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

Restricted donations — Fisheries and Oceans

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

Donations — Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Shared-cost agreements — Awards

This account was established to record amounts deposited by external parties for shared-cost projects.

Donations for research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

Donations

This account was established, pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record funds, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

National Events — Donations

This account was established to record donations received from individuals and organizations to be used for National Events expenses.

Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated "MacDonald, Dettwiler and Associates" personnel.

RADARSAT-2 — Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

Trust fund — Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund — Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Sponsorship Agreement — Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Restricted donations — Canadian Memorial

This account was established to record directed donations for the purpose of management and maintenance of the Canadian Memorial in Green Park, London, United Kingdom.

Restricted donations — Wounded Warrior Fund

This account was established to record directed donations for the purpose of providing assistance to support the pilot project designed to assist disenfranchised Veterans in crisis.

Laurier House — Interest (Mackenzie King trust account)

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements — Transportation research and development

This account was established to record, on a temporary basis, (a) funds received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) funds received from private sector and provincial governments to directly support the departmental strategic objectives.

Taxes Payable

Taxes payable include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

Table 5.6
Taxes Payable

	March 31/2013	March 31/2012
	\$	\$
Personal and non-resident income tax	32,276,842,666	30,503,881,975
Corporate income tax	11,512,692,731	9,860,975,708
Goods and services tax	11,028,436,136	10,535,003,097
Customs and excise	58,995,063	52,273,830
Total	54,876,966,596	50,952,134,610

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other with-holders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Environmental Liabilities

Environmental liabilities include the estimated costs related to the remediation of contaminated sites and to the future restoration of certain tangible capital assets where the Government is obligated, or likely obligated to incur such costs.

The Government has identified approximately 2,300 contaminated sites and 8 out of a total of 50 unexploded explosive ordnance (UXO) affected sites (2,400 contaminated sites and 10 out of a total of 43 UXO affected sites in 2012) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites.

The contingent liabilities associated with the contaminated sites and UXO affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for remediation liabilities for contaminated sites and asset restoration liabilities for UXO affected sites, nuclear facility decommissioning and certain electronic equipment.

Table 5.7
Environmental Liabilities

	March 31/2013	March 31/2012
	\$	\$
Remediation of contaminated sites —		
Agriculture and Agri-Food	856,349	1,193,853
Canada Border Services Agency	2,295,800	2,420,800
Correctional Service of Canada	3,697,562	5,640,983
Environment	120,803,919	107,567,920
Fisheries and Oceans	94,450,638	102,125,797
Health	170,255	167,037
Indian Affairs and Northern Development	2,530,833,152	2,370,969,519
National Defence	407,148,644	425,054,380
National Research Council of Canada	197,000	636,995
Natural Resources	1,035,415,073	1,085,010,484
Parks Canada Agency	20,703,590	17,343,094
Public Works and Government Services	251,710,716	281,612,052
Royal Canadian Mounted Police	3,937,539	2,167,917
Transport	180,760,825	156,065,875
	4,652,981,062	4,557,976,706
Consolidated Crown corporations and other entities —		
Canadian Broadcasting Corporation	260,000	300,000
Enterprise Cape Breton Corporation	176,213,000	143,768,000
Federal Bridge Corporation Limited, The		
The Jacques-Cartier and Champlain Bridges Incorporated	33,200,000	28,100,000
Marine Atlantic Inc.	170,000	73,000
National Capital Commission	27,643,000	42,500,000
VIA Rail Canada Inc.	900,000	185,000
	238,386,000	214,926,000
Total remediation of contaminated sites	4,891,367,062	4,772,902,706
Future asset restoration —		
National Defence (unexploded explosive ordnance affected sites)	3,044,483	3,756,974
Others	534,875	519,464
	3,579,358	4,276,438
Consolidated Crown corporations and other entities —		
Atomic Energy of Canada Limited (nuclear facility decommissioning)	5,687,818,000	3,566,256,000
Others	16,679,000	18,189,000
	5,704,497,000	3,584,445,000
Total future asset restoration	5,708,076,358	3,588,721,438
Total environmental liabilities	10,599,443,420	8,361,624,144

Changes in Liability for Remediation of Contaminated Sites

Table 5.8 presents a summary of the changes in liability balances for contaminated sites. In addition to expenditures reducing environmental liabilities previously recorded, the government spent another \$17,630,161 (\$31,359,698 in 2012) as management and remediation costs on its contaminated sites when these costs became known in the year.

Table 5.8
Changes in Liability for Remediation of Contaminated Sites

	March 31/2013	March 31/2012
	\$	\$
Opening balance	4,772,902,706	4,354,071,472
Less: Expenditures reducing opening liabilities	321,125,978	274,260,194
Add: Changes in estimated remediation costs	405,866,323	172,542,359
New liability for sites not previously recorded	33,724,011	520,549,069
Closing balance	4,891,367,062	4,772,902,706

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

Table 5.9
Interest and Matured Debt

	March 31/2013	March 31/2012
	\$	\$
Interest due	1,338,263,760	1,650,045,828
Interest accrued	4,317,850,928	4,488,488,205
Matured debt	298,785,925	240,435,600
Total	5,954,900,613	6,378,969,633

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for guarantees provided by the Government. An allowance is recorded for guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated. As at March 31, 2013, the allowance for guarantees is \$428 million (\$506 million in 2012).

Additional information relating to guarantees can be found in Note 17 — Contingent Liabilities in Section 2 and in Table 11.5 in Section 11 of this volume. In addition, Table 9.6 in Section 9 includes details on the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government. In contrast, borrowings of non-agent enterprise Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

Section 6

2012-2013

Public Account of Canada

Interest-Bearing Debt

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Interest-Bearing Debt

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pensions, other future benefits and other liabilities.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Independent Auditor's Reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

Table 6.1
Interest-Bearing Debt

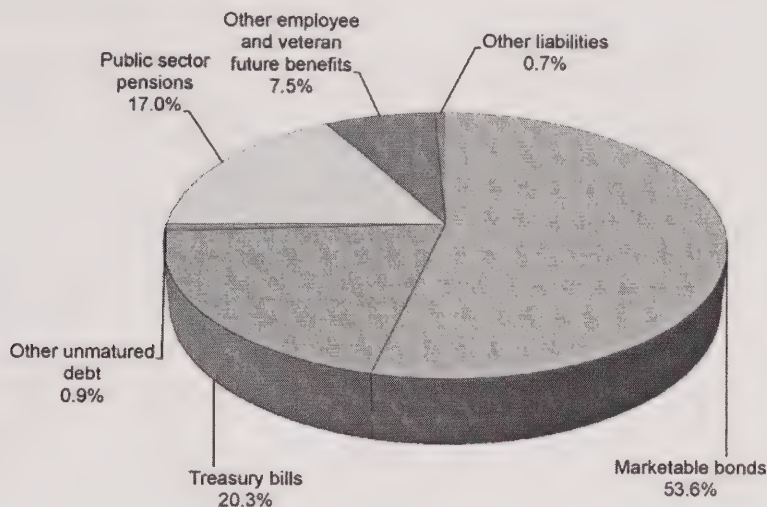
	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	Restated ⁽¹⁾			
	\$	\$	\$	\$
Unmatured debt ⁽²⁾ —				
Payable in Canadian currency —				
Marketable bonds, Table 6.2	448,140,206,771	125,667,640,700	104,768,916,000	469,038,931,471
Treasury bills, Table 6.3	163,220,895,000	451,267,918,000	433,800,000,000	180,688,813,000
Retail debt, Table 6.4	8,921,996,079	1,718,799,395	3,160,093,048	7,480,702,426
Bonds for Canada Pension Plan, Table 6.5	11,118,000		11,118,000	
	620,294,215,850	578,654,358,095	541,740,127,048	657,208,446,897
Payable in foreign currencies —				
Marketable bonds, Table 6.2	8,644,412,858	113,400,686	58,323,702	8,699,489,842
Canada bills, Table 6.6	2,070,860,873	7,668,133,093	7,636,380,950	2,102,613,016
	10,715,273,731	7,781,533,779	7,694,704,652	10,802,102,858
Total — Market debt	631,009,489,581	586,435,891,874	549,434,831,700	668,010,549,755
Cross-currency swap revaluation	(4,447,854,436)		(1,029,293,569)	(3,418,560,867)
Unamortized discounts and premiums on market debt, Table 6.7	(4,295,563,032)	6,083,000,583	3,943,809,096	(2,156,371,545)
Obligation related to capital leases, Table 6.12	3,633,342,265	335,846,156	322,568,633	3,646,619,788
Other unmatured debt	452,888,800	464,526,262		917,415,062
Total Unmatured debt	626,352,303,178	593,319,264,875	552,671,915,860	666,999,652,193
Pensions, other future benefits and other liabilities —				
Public sector pensions, Table 6.15	148,910,979,316	18,935,532,936	16,178,890,539	151,667,621,713
Other employee and veteran future benefits, Table 6.28	61,915,000,000	10,774,000,000	5,388,000,000	67,301,000,000
Other liabilities —				
Due to Canada Pension Plan, Table 6.29	137,708,803	63,566,276,993	63,635,678,632	68,307,164
Government Annuities Account	201,610,590	13,063,668	31,565,892	183,108,366
Deposit and trust accounts, Table 6.30	2,744,802,403	4,849,642,905	5,699,176,899	1,895,268,409
Other specified purpose accounts, Table 6.33	3,848,706,375	2,868,988,034	2,818,224,341	3,899,470,068
	6,932,828,171	71,297,971,600	72,184,645,764	6,046,154,007
Total — Pensions, other future benefits and other liabilities	217,758,807,487	101,007,504,536	93,751,536,303	225,014,775,720
Total	844,111,110,665	694,326,769,411	646,423,452,163	892,014,427,913

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

⁽²⁾ This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.

Chart 6A

Interest-Bearing Debt by Category at March 31, 2013



Unmatured Debt

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation and unamortized discounts and premiums on market debt, obligations related to capital leases and other unamatured debt.

The Government's holdings of its own securities have been deducted from unamatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2013.

Table 6.2

Marketable Bonds

	April 1/2012	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2013
	\$	\$	\$	\$
Payable in Canadian currency —				
Matured 2012-2013	54,060,554,000		54,060,554,000	
Maturing 2013-2014	72,225,114,000		14,715,994,000	57,509,120,000
2014-2015	66,685,669,000	23,100,000,000	1,608,767,000	88,176,902,000
2015-2016	30,941,559,000	26,700,000,000		57,641,559,000
2016-2017	41,057,400,000			41,057,400,000
2017-2018	10,342,526,000	20,400,000,000		30,742,526,000
2018-2019	10,622,764,000			10,622,764,000
2019-2020	17,650,000,000			17,650,000,000
2020-2021	13,667,361,000			13,667,361,000
2021-2022	19,303,768,677	38,178,467		19,341,947,144
2022-2023	7,706,022,000	5,200,000,000		12,906,022,000
2023-2024	2,498,552,000	8,400,000,000	140,000,000	10,758,552,000
2025-2026	2,668,756,000		246,300,000	2,422,456,000
2026-2027	7,214,178,143	36,637,620		7,250,815,763
2027-2028	4,728,822,000		298,647,000	4,430,175,000
2029-2030	12,408,469,000		536,934,000	11,871,535,000
2031-2032	7,659,743,633	38,900,450		7,698,644,083
2033-2034	13,272,295,000		269,390,000	13,002,905,000
2036-2037	6,854,934,185	34,813,179		6,889,747,364
2037-2038	13,999,089,000		48,233,000	13,950,856,000
2041-2042	22,907,445,431	36,095,571		22,943,541,002
2044-2045	4,593,503,702	2,331,744,413		6,925,248,115
2045-2046	4,700,000,000	6,700,000,000		11,400,000,000
	447,768,525,771	93,016,369,700	71,924,819,000	468,860,076,471
Less:				
Government's holdings ⁽²⁾		(32,629,197,000)	(32,844,097,000)	214,900,000
Consolidation adjustment ⁽³⁾	(371,681,000)	(22,074,000)		(393,755,000)
	(371,681,000)	(32,651,271,000)	(32,844,097,000)	(178,855,000)
Total marketable bonds payable in Canadian currency	448,140,206,771	125,667,640,700	104,768,916,000	469,038,931,471
Payable in foreign currencies —				
Maturing 2014-2015	2,992,500,000	55,500,000		3,048,000,000
2016-2017	3,025,660,890	56,115,014		3,081,775,904
2018-2019	16,039,800	297,480		16,337,280
2019-2020	2,664,291,250	64,750	56,000,000	2,608,356,000
	8,698,491,940	111,977,244	56,000,000	8,754,469,184
Less: Government's holdings and securities held for the retirement of unmatured debt ⁽⁴⁾	54,079,082	1,423,442	2,323,702	54,979,342
Total marketable bonds payable in foreign currencies	8,644,412,858	113,400,686	58,323,702	8,699,489,842
Total	456,784,619,629	125,781,041,386	104,827,239,702	477,738,421,313

⁽¹⁾ These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

⁽²⁾ Represents securities held for cancellation.

⁽³⁾ Includes \$32 million of securities held by consolidated Crown corporations and other entities and \$426 million of borrowings by consolidated agent Crown corporations. Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

⁽⁴⁾ These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2013 consists of \$10,400 million in odd issue bills; \$54,500 million in three-month bills; \$36,000 million in six-month bills; and, \$79,800 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

Table 6.3
Treasury Bills

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Three-month bills.....	49,400,000,000	213,400,000,000	208,300,000,000	54,500,000,000
Six-month bills.....	32,500,000,000	79,800,000,000	76,300,000,000	36,000,000,000
Other bills.....	81,500,000,000	157,900,000,000	149,200,000,000	90,200,000,000
	163,400,000,000	451,100,000,000	433,800,000,000	180,700,000,000
Less: Government's holdings — Consolidation adjustment ⁽¹⁾	179,105,000	167,918,000		11,187,000
Total.....	163,220,895,000	451,267,918,000	433,800,000,000	180,688,813,000

⁽¹⁾ Represents securities held by consolidated Crown corporations and other entities. Additional information is provided in Section 4 of this volume.

Retail Debt

Retail debt includes Canada Savings Bonds and Canada Premium Bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;

- Canada Savings Bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada Premium Bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada Savings Bonds and Canada Premium Bonds.

Table 6.4
Retail Debt

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Canada Savings Bonds —				
Matured 2012-2013.....	202,561,274		202,561,274	
Maturing 2013-2014 ⁽¹⁾	282,664,240		40,339,563	242,324,677
2014-2015 ⁽²⁾	372,726,558		55,270,424	317,456,134
2015-2016 ⁽³⁾	359,861,858	602,716,119	122,605,544	839,972,433
2016-2017 ⁽⁴⁾	486,613,991		75,412,009	411,201,982
2017-2018 ⁽⁵⁾	866,565,106		146,206,875	720,358,231
2018-2019 ⁽⁶⁾	985,208,907		188,741,324	796,467,583
2019-2020 ⁽⁷⁾	526,628,083		128,551,082	398,077,001
2020-2021 ⁽⁸⁾	699,322,996	8	247,758,491	451,564,513
2021-2022.....	605,369,454	884,474,746	813,237,694	676,606,506
	5,387,522,467	1,487,190,873	2,020,684,280	4,854,029,060
Canada Premium Bonds —				
Matured 2012-2013.....	823,656,762		823,656,762	
Maturing 2013-2014.....	680,035,947		63,884,328	616,151,619
2014-2015.....	204,623,241	2,404	16,237,989	188,387,656
2015-2016.....	144,091,898	231,605,128	19,927,984	355,769,042
2016-2017.....	139,948,877		10,699,967	129,248,910
2017-2018.....	124,105,078		9,942,534	114,162,544
2018-2019 ⁽⁶⁾	654,111,061	400	99,264,331	554,847,130
2019-2020 ⁽⁷⁾	386,593,912		70,796,079	315,797,833
2020-2021 ⁽⁸⁾	199,877,443	93	13,968,550	185,908,986
2021-2022.....	177,429,393	497	11,030,244	166,399,646
	3,534,473,612	231,608,522	1,139,408,768	2,626,673,366
Total.....	8,921,996,079	1,718,799,395	3,160,093,048	7,480,702,426

⁽¹⁾ Ten years maturity extension to CSB Series 46 until November 1, 2013.

⁽²⁾ Ten years maturity extension to CSB Series 47 until November 1, 2014.

⁽³⁾ Ten years maturity extension to CSB Series 48 until November 1, 2015.

⁽⁴⁾ Ten years maturity extension to CSB Series 49 until November 1, 2016.

⁽⁵⁾ Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

⁽⁶⁾ Ten years maturity extension to CSB Series 51, 54, 55, 56, 57, 58 and CPB Series 3, 4, 5, 6, 7.

⁽⁷⁾ Ten years maturity extension to CSB Series 59, 60, 61, 62, 63, 64 and CPB Series 8, 9, 10, 11, 12, 13.

⁽⁸⁾ Ten years maturity extension to CSB Series 65 and CPB Series 14.

Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Board and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

Table 6.5
Bonds for Canada Pension Plan

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Matured 2012-2013	11,118,000		11,118,000	
Total	11,118,000		11,118,000	

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;
- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2013.

Table 6.6 presents a summary of Canada bill issues and redemptions.

Table 6.6
Canada Bills

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Canada bills before revaluation	2,045,635,035	7,646,279,429	7,636,380,950	2,055,533,514
Exchange valuation adjustment	25,225,838	21,853,664		47,079,502
Total	2,070,860,873	7,668,133,093	7,636,380,950	2,102,613,016

Cross-currency Swap Revaluation

This represents the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,
- unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.7 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

Table 6.7
Unamortized Discounts and Premiums on Market Debt

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Unamortized discounts on Canada Bills	(347,890)	2,707,022	3,069,595	(710,463)
Unamortized discounts on Treasury Bills	(511,679,830)	1,759,266,975	1,836,776,421	(589,189,276)
Unamortized discounts and premiums on marketable bonds	(3,783,535,312)	4,321,026,586	2,103,963,080	(1,566,471,806)
Total	(4,295,563,032)	6,083,000,583	3,943,809,096	(2,156,371,545)

Interest Rates

Table 6.8 sets out market debt as at March 31, for each of the years 2008-2009 to 2012-2013 inclusively, with the average rate of interest thereon. For purposes of comparison, market

debt is classified as Marketable bonds, Treasury bills, Retail debt, Bonds for Canada Pension Plan, Canada bills and Foreign currency notes.

Table 6.8

Market Debt as at March 31, from 2009 to 2013, with the Average Rate of Interest Thereon

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2013	477,380	3.03	180,689	1.03	7,481	0.76			2,103	0.13			667,653	2.45
2012	456,784	3.30	163,221	0.99	8,922	0.81	11	9.37	2,071	0.07			631,009	2.65
2011	421,736	3.55	162,980	1.12	10,141	1.10	27	9.69	1,972	0.15			596,856	2.83
2010	373,752	3.85	175,849	0.40	11,855	1.32	452	11.19	2,453	0.13			564,361	2.71
2009	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2008-2009 to 2012-2013 inclusively.

Table 6.9

Treasury Bills Average Yields at Tender

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills —			
2013	1.04	0.89	0.98
2012	0.98	0.82	0.93
2011	1.01	0.29	0.92
2010	0.42	0.17	0.23
2009	2.83	0.46	0.46
Six-month bills —			
2013	1.12	0.94	1.01
2012	1.14	0.88	1.02
2011	1.17	0.47	1.08
2010	0.52	0.26	0.35
2009	3.09	0.56	0.56
364 days bills —			
2013	1.26	0.96	1.04
2012	1.47	0.85	1.10
2011	1.46	0.95	1.34
2010	0.77	0.46	0.77
2009	3.30	0.68	0.68
Other bills —			
2013	1.07	0.93	0.98
2012	1.00	0.82	0.97
2011	0.99	0.17	0.97
2010	0.25	0.18	0.24
2009	3.39	0.84	0.84

Maturity of Government Debt

Table 6.10 presents total market debt arranged in order of maturity.

Table 6.10

Maturity of Government Debt

	Marketable bonds		Treasury bills		Retail debt		Canada bills		Total market debt	
	Average interest rate		Average interest rate		Average interest rate		Average interest rate		Average interest rate	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	\$(millions)		\$(millions)		\$(millions)		\$(millions)		\$(millions)	
2014	57,509	2.49	180,700	1.03	858	1.01	2,103	0.13	241,170	1.37
2015	91,225	2.10			506	0.92			91,731	2.09
2016	57,642	2.44			1,196	0.67			58,838	2.40
2017	44,139	2.45			540	0.62			44,679	2.42
2018	30,743	2.26			835	0.67			31,578	2.22
2019/23	76,813	3.67			3,546	0.75			80,359	3.54
2024/28	24,862	4.81							24,862	4.81
2029/33	19,570	5.06							19,570	5.06
2034/38	33,844	4.88							33,844	4.88
2039/43	22,943	3.38							22,943	3.38
2044/48	18,324	2.74							18,324	2.74
	477,614	3.03	180,700	1.03	7,481	0.76	2,103	0.13	667,898	2.45
Less: Government's holdings and consolidation adjustment ⁽¹⁾	234		11						245	
Total	477,380	3.03	180,689	1.03	7,481	0.76	2,103	0.13	667,653	2.45

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.

⁽¹⁾ Includes government's holdings and securities held for the retirement of unmatured debt (Marketable bonds - \$55 million with an average interest rate of 8.43 percent) and consolidation adjustments.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.11 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enter-

prise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

Table 6.11

Statement of all Borrowing Transactions on behalf of Her Majesty

(in millions of dollars)

	April 1/2012	Issues/ Borrowings	Retirements	March 31/2013
Market debt of the Government of Canada ⁽¹⁾	631,009	586,437	549,435	668,011
Cross-currency swap revaluation	(4,448)		(1,029)	(3,419)
Unamortized discounts and premiums on market debt ⁽¹⁾	(4,295)	6,083	3,944	(2,156)
Obligation related to capital leases ⁽¹⁾	3,633	337	323	3,647
Other unmatured debt	453	464		917
	626,352	593,321	552,673	667,000
Borrowings of enterprise Crown corporations designated as agents of Her Majesty	242,328	76,423	75,170	243,581
Total	868,680	669,744	627,843	910,581

⁽¹⁾ Details can be found in this section.

6.10 Interest-Bearing Debt

Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.12 presents the obligation related to capital lease agreements by asset type.

Table 6.12
Obligation related to capital leases

	April 1/2012	Net changes	March 31/2013
	\$	\$	\$
Land	7,730,113	(663,091)	7,067,022
Buildings	2,574,202,960	6,165,115	2,580,368,075
Works and infrastructure	587,862,032	(18,410,515)	569,451,517
Machinery and equipment	37,367,582	67,586,865	104,954,447
Vehicles	426,179,578	(41,400,852)	384,778,726
Total	3,633,342,265	13,277,522	3,646,619,787

Capital Leases

Table 6.13 provides details of obligation under capital lease arrangements.

Table 6.13
Details of obligation related to capital leases
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Environment —						
Department —						
Carleton University, Ottawa - National Wildlife Research Centre	May 2002	25	5.63	18,200	5,835	12,365
Parks Canada Agency —						
Greenwich Interpretation Multipurpose Centre	March 2001	24	6.30	4,730	1,394	3,336
Rocky Mountains Co-operative Housing Association	Nov 2001	18	6.30	954	179	775
Other capital leases less than \$1,000,000				16	2	14
				5,700	1,575	4,125
National Defence —						
Edmonton Armoury - North	Dec 2000	20	5.62	10,846	2,051	8,795
Edmonton Armoury - South	May 2001	20	6.07	17,235	3,632	13,603
Longue Pointe Supply Depot	Nov 1994	35	7.64	56,088	24,335	31,753
Milit-Air (NFTC)	Oct 2003	17	5.87	53,991	10,819	43,172
Milit-Air (NFTC)	Dec 1999	20	5.78	408,893	71,986	336,907
Montfort Hospital, Ottawa - Health Services	Oct 2003	17	5.26	56,213	12,950	43,263
Shawinigan Armoury	May 1999	20	5.46	3,413	517	2,896
				606,679	126,290	480,389

Table 6.13

Details of obligation related to capital leases — *Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Natural Resources —						
183 Longwood Drive, Hamilton	Nov 2010	25	3.45	106,703	32,691	74,012
Parliament —						
House of Commons —						
Speed Master - Heidelberg	Feb 2011	5	5.25	1,165	87	1,078
Other capital leases less				1,607	149	1,458
than \$1,000,000				2,772	236	2,536
Public Safety and Emergency Preparedness —						
Royal Canadian Mounted Police —						
RCMP Detachment, Cornwall	Aug 2009	25	5.54	24,544	10,189	14,355
Other capital leases less				1,288	535	753
than \$1,000,000				25,832	10,724	15,108
Public Works and Government Services —						
Department —						
1 Arctic Road, Inuvik	March 2008	10	10.73	858	196	662
101 Frederick Street, Kitchener (Lease 1 of 2)	July 2010	5	2.98	489	17	472
101 Frederick Street, Kitchener (Lease 2 of 2)	July 2010	5	7.66	957	81	876
110 O'Connor Street, Ottawa (Lease 1 of 6)	April 2009	10	5.70	3,467	537	2,930
110 O'Connor Street, Ottawa (Lease 2 of 6)	April 2009	10	5.43	3,403	504	2,899
110 O'Connor Street, Ottawa (Lease 3 of 6)	Dec 2009	10	5.43	6,300	1,024	5,276
110 O'Connor Street, Ottawa (Lease 4 of 6)	Dec 2009	10	5.43	4,671	759	3,912
110 O'Connor Street, Ottawa (Lease 5 of 6)	Dec 2009	10	5.43	2,439	396	2,043
110 O'Connor Street, Ottawa (Lease 6 of 6)	April 2010	10	4.37	1,379	185	1,194
1104 Ikaluktuutiak Drive, Iqaluit	Nov 2011	10	2.60	5,505	576	4,929
1164 Devonshire Avenue, North Bay	April 2011	10	3.67	1,560	210	1,350
117 Glencoe Drive, Mount Pearl	Aug 2009	10	3.57	2,381	253	2,128
1200 Commissioners Road East, London	Dec 2012	10	9.02	3,618	1,218	2,400
1300 Bath Road, Kingston	Feb 2012	10	2.20	1,093	101	992
135 Hunter Street East, Hamilton	June 2003	10	5.66	72	1	71
1363 Fourth Avenue, Prince George	Dec 2010	10	6.84	1,341	300	1,041
139 Douglastown Boulevard, Miramichi	Oct 2012	10	1.95	4,460	392	4,068
1431 Merivale Road, Ottawa	Oct 2007	10	8.22	2,363	393	1,970
144 Millennium Drive, Quispamsis	Nov 2011	15	8.74	1,740	723	1,017
1484 Centennial Drive, Kingston	Oct 2006	10	18.24	1,884	490	1,394
1550 Estimauville Avenue, Quebec	Nov 2011	20	8.24	81,090	39,654	41,436
159 Cleopatra Drive, Ottawa	March 2011	10	1.33	4,440	227	4,213
1600 Star Top Road, Ottawa	July 2004	15	7.15	19,120	3,739	15,381
1620 Dickson Avenue, Kelowna	April 2006	10	4.38	1,049	68	981
165 Edgecomb Drive, Charlottetown	Aug 2012	15	8.65	2,192	938	1,254
1725 Woodward Drive, Ottawa (Lease 1 of 2)	Dec 2009	10	8.94	2,991	744	2,247
1725 Woodward Drive, Ottawa (Lease 2 of 2)	Dec 2009	10	8.55	2,763	662	2,101
179 3rd Avenue, Timmins	Feb 2010	10	8.69	5,227	1,295	3,932
1801 Hollis and Duke, Halifax	Oct 2009	10	3.89	3,139	377	2,762
181 Queen Street, Ottawa	March 2004	20	10.65	40,273	16,794	23,479
1925 McCallum Road, Abbotsford	Nov 2008	15	4.30	4,379	917	3,462
200 John Street West, Oshawa	Nov 2009	10	7.16	1,829	374	1,455
215-219 George Street, Peterborough	April 2012	10	4.48	1,556	285	1,271
22 de Varennes Street, Gatineau	Nov 2007	10	10.97	2,841	616	2,225
220 Fortin Street, Quebec	Dec 2007	10	15.65	1,102	324	778
2250 St-Olivier Street, Trois-Rivières	Sept 2012	10	9.03	3,377	1,108	2,269
2455 Don Reid Drive, Ottawa	Dec 2009	15	7.71	3,599	1,230	2,369
2525 Dixie Road, Mississauga	Oct 2009	5	6.67	618	32	586
2655 Lancaster Road, Ottawa (Lease 1 of 2)	Feb 2009	8	3.94	761	56	705
2655 Lancaster Road, Ottawa (Lease 2 of 2)	July 2009	8	4.66	668	57	611
269 Laurier Avenue, Ottawa	Sept 2005	15	4.18	43,329	6,128	37,201
275 De Baets Street, Winnipeg	Feb 2007	10	17.42	1,072	294	778
2920 Highway 104, Antigonish	Feb 2006	10	7.76	464	49	415
295 Belliveau Avenue, Shediac	Jan 2007	15	7.93	3,396	960	2,436
3 Lower Malpeque Road, Charlottetown	June 2008	10	4.19	729	74	655

Table 6.13

Details of obligation related to capital leases — *Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
3020 Hawthorne Road, Ottawa	Dec 2012	15	2.27	8,330	1,252	7,078
3085 Glen Erin Drive, Mississauga						
(Lease 1 of 2)	Aug 2010	7	7.28	1,234	178	1,056
3085 Glen Erin Drive, Mississauga						
(Lease 2 of 2)	Nov 2010	10	5.74	2,184	416	1,768
325 Broadway Avenue, Winnipeg	Jan 2008	10	10.37	6,610	1,408	5,202
3299 Industriel Boulevard, Sherbrooke	Nov 2009	10	6.24	1,287	237	1,050
351 Saint-Joseph Boulevard, Gatineau						
(Lease 1 of 2)	Aug 2011	25	5.28	84,039	35,770	48,269
351 Saint-Joseph Boulevard, Gatineau						
(Lease 2 of 2)	Dec 2011	25	7.33	21,649	11,352	10,297
360 George Street North, Peterborough	April 2012	10	8.70	2,039	628	1,411
3600 Lysander Lane, Richmond	March 2010	10	0.43	2,678	41	2,637
365 Hargrave Street, Winnipeg	July 2003	10	4.65	126	1	125
395 Terminal Avenue, Ottawa	Jan 2013	15	2.67	65,704	11,452	54,252
400 City Hall Square East, Windsor	Jan 2006	10	9.89	1,901	242	1,659
4110 Wellington Street, Verdun	June 2012	10	7.20	1,487	392	1,095
419 Kensington Avenue, Estevan	Oct 2011	10	2.87	1,106	126	980
444 Fifth Street, Shawinigan	Dec 2011	10	8.50	2,767	814	1,953
4455 12th Avenue, Shawinigan-Sud	Sept 2003	10	8.85	175	4	171
455 de la Carrière Boulevard, Gatineau	Nov 2012	25	6.86	222,990	117,519	105,471
485 Bishop Drive, Fredericton	Dec 2011	15	6.16	1,560	507	1,053
4901-05 46th Street, Red Deer	Aug 2011	10	3.11	2,136	257	1,879
50 Queen Street North, Kitchener	Nov 2006	7	7.81	397	10	387
5019, 52nd Street, Yellowknife	Feb 2011	10	2.54	1,669	157	1,512
520 Exmouth Street, Sarnia	Dec 2006	10	4.08	1,962	143	1,819
522 Main Street, Shediac	April 2012	10	2.34	3,207	318	2,889
555 McAllister Drive, Saint John	Nov 2007	10	8.16	2,923	491	2,432
559 College Street, Toronto	July 2012	10	2.24	2,978	281	2,697
6th and 2nd Building, Edmonton	Sept 2009	5	3.49	416	11	405
635 8th Avenue South West, Calgary	July 2009	10	3.55	6,730	712	6,018
65 John Savage Avenue, Dartmouth	Oct 2004	10	5.93	626	28	598
6500 Trans-Canada Highway, Pointe-Claire	Sept 2012	10	1.95	1,171	102	1,069
6503 67th Street, Red Deer	Sept 2009	10	4.81	842	119	723
78 Richmond Street West, Oshawa	July 2009	5	9.75	1,214	80	1,134
8 Colonnade Road, Ottawa	May 2007	10	5.91	1,189	135	1,054
8 Oakes Avenue, Kirkland Lake	April 2012	10	6.93	7,749	1,995	5,754
8 Queen Street East, Sault Ste Marie	June 2010	10	4.95	2,093	334	1,759
81 Kingmingya Road, Inuvik	Jan 2011	10	7.35	1,184	283	901
81 Mulcaster Street, Barrie	Sept 2012	15	12.99	8,031	4,409	3,622
825-827 Fort Street, Victoria	Oct 2011	10	2.66	1,623	172	1,451
859 Main Street, Moncton	July 2008	10	5.49	1,017	135	882
985 McGill Place, Kamloops	June 2002	15	13.50	1,279	305	974
98-100 Racine Street East, Saguenay	June 2011	9	5.36	1,417	267	1,150
Admiral Building, Ottawa	Aug 2009	15	11.51	1,950	895	1,055
Albion Executive Tower, Ottawa	Dec 2009	10	6.80	2,141	423	1,718
Anderson Building, Selkirk	Jan 2012	10	2.18	1,105	98	1,007
Barker House, Fredericton	April 2010	10	2.82	2,520	238	2,282
Bell Canada Place, Ottawa	May 2003	15	10.88	4,801	1,126	3,675
Bell Tower, Edmonton	Jan 2004	10	18.61	487	35	452
Bonaventure Place, Montreal	May 2005	10	16.43	1,835	290	1,545
Broad Street Crossing, Regina (Lease 1 of 2)	May 2008	10	4.88	1,107	128	979
Broad Street Crossing, Regina (Lease 2 of 2)	May 2008	10	9.77	858	184	674
Canada Building, Ottawa	April 2007	10	4.27	2,888	238	2,650
Canada Place Building, Edmonton	Oct 2007	25	4.44	368,040	128,610	239,430
Canada Post Place, Ottawa	Dec 2004	15	4.91	20,463	3,042	17,421
Cargill Building, Winnipeg	July 2008	10	7.38	6,037	1,045	4,992
Carling Square, Tower I, Ottawa	Oct 2007	10	11.76	3,736	846	2,890
Carling Square, Tower II, Ottawa	Dec 2007	10	7.83	6,282	1,034	5,248
Centennial House, Winnipeg	April 2008	10	4.69	2,654	292	2,362

Table 6.13

Details of obligation related to capital leases — *Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Centennial Towers, Ottawa	Dec 2003	10	6.70	7,262	179	7,083
Chahko Mika Mall, Nelson	Nov 2011	10	7.89	2,441	672	1,769
Chebucto Place, Halifax	May 2011	10	3.45	1,671	220	1,451
Chief Joseph Big Plume Building, Sarcee	Jan 2011	10	5.93	3,499	699	2,800
City Place, Winnipeg (Lease 1 of 2)	Nov 2008	10	9.16	1,692	372	1,320
City Place, Winnipeg (Lease 2 of 2)	April 2009	10	7.04	3,317	621	2,696
Coast Guard Base, Mount Pearl	Feb 2011	8	2.21	1,536	96	1,440
Colonnade Warehouse, Nepean	April 2007	10	7.80	822	118	704
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 1 of 2)	Jan 2009	9	9.61	3,654	738	2,916
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 2 of 2)	Jan 2009	9	9.74	2,606	533	2,073
Crownsnest Trail Plaza, Lethbridge	July 2008	10	5.83	957	135	822
de La Cité Place, Gatineau	Dec 2003	15	9.78	22,123	5,188	16,935
des Explorateurs Place, Gatineau	Oct 2008	10	4.68	1,745	210	1,535
Federal Court, Montreal	Feb 1994	20	21.53	1,425	131	1,294
Fontaine Building, Gatineau	Jan 2008	15	5.82	32,302	7,701	24,601
Fraser Building, Ottawa	Feb 2010	10	3.24	3,130	326	2,804
Frederick Square, Fredericton	Dec 2011	10	2.31	1,145	108	1,037
Galleries Laurentides, Saint-Jérôme	June 2007	10	15.13	1,026	268	758
Glencoe Building, Mount Pearl	Dec 2007	10	10.74	1,835	397	1,438
Guy Favreau Complex, Montreal	Jan 2004	15	5.84	69,189	14,354	54,835
Harry Hays Building, Calgary	Oct 2007	25	4.44	364,358	127,350	237,008
Hérelle Place, Longueuil	Sept 2012	10	8.98	1,430	467	963
Historic Properties, Halifax	Jan 2006	10	8.18	1,126	121	1,005
I.C.A.O., Montreal	Nov 1996	20	9.94	63,426	13,458	49,968
Iberville IV Tower, Sainte-Foy	April 2005	10	4.68	354	17	337
Jean Edmonds Tower North, Ottawa	Jan 2005	10	4.53	15,871	641	15,230
Joseph Shepard Building, Toronto	Oct 2007	25	4.44	251,919	88,058	163,861
Judicial Complex, Toronto	April 2006	20	11.40	77,955	39,070	38,885
Kamotiq Building, Nunavut	April 2011	10	5.10	4,500	811	3,689
Kent Square Building, Ottawa	Oct 2007	10	4.52	2,891	279	2,612
Laurier Place, Ottawa	May 2009	10	5.51	2,738	416	2,322
Library Square (Block 56), Vancouver	May 1995	25	9.68	47,224	13,139	34,085
Lionel Chevrier Building, Cornwall	Dec 2004	15	6.07	5,275	946	4,329
Louis St-Laurent Building, Gatineau	Nov 2001	15	6.38	35,872	4,985	30,887
Maritime Centre, Halifax (Lease 1 of 3)	Oct 2006	10	10.41	723	119	604
Maritime Centre, Halifax (Lease 2 of 3)	Jan 2010	15	6.26	18,760	5,589	13,171
Maritime Centre, Halifax (Lease 3 of 3)	Jan 2010	15	5.78	1,947	545	1,402
Megasys Phase II, Calgary	Feb 2008	10	5.62	4,394	555	3,839
Mercury Centre, Ottawa	Jan 2007	25	4.50	121,898	39,689	82,209
Mews Place, St. John's	Oct 2011	10	2.37	3,069	294	2,775
Midwest Surveys Building, Calgary	April 2007	10	17.88	2,671	773	1,898
Montcalm Place, Phase III, Gatineau	Dec 2003	15	8.65	23,061	4,882	18,179
Montcalm Place, Tower II, Gatineau	April 2012	15	2.64	25,228	4,156	21,072
Narono Building, Ottawa	Feb 2008	10	4.61	1,279	134	1,145
Nova Plaza, Yellowknife (Lease 1 of 2)	April 2009	10	6.00	2,623	425	2,198
Nova Plaza, Yellowknife (Lease 2 of 2)	April 2010	10	10.21	1,383	398	985
Parks Canada Building, Dartmouth	July 2009	20	7.61	4,406	1,881	2,525
Queen Square, Dartmouth	Sept 2011	10	3.18	11,227	1,390	9,837
RCMP Building, Montreal	Oct 2007	25	4.44	63,211	22,169	41,042
Revenu Canada Building, Montreal	Oct 2007	25	4.44	128,796	45,037	83,759
Roper Ridge Business Park, Edmonton	Nov 2008	10	6.43	5,013	822	4,191
Rosdev de Ville, Gatineau	June 2007	10	4.58	15,407	1,405	14,002
Royal Centre, New Westminster (Lease 1 of 2)	Nov 2008	10	11.22	1,620	420	1,200
Royal Centre, New Westminster (Lease 2 of 2)	March 2011	9	5.96	1,113	215	898
Samuel-Holland Complex, Quebec	July 2011	10	3.13	1,232	147	1,085
Sixty Queen Building, Ottawa (Lease 1 of 2)	July 2008	10	3.94	1,488	137	1,351
Sixty Queen Building, Ottawa (Lease 2 of 2)	May 2009	9	0.32	4,262	34	4,228

Table 6.13

Details of obligation related to capital leases — *Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Sixty-Six Slater Building, Ottawa (Lease 1 of 2) ...	April 2009	10	4.95	3,673	501	3,172
Sixty-Six Slater Building, Ottawa (Lease 2 of 2) ...	Sept 2010	10	5.53	1,547	280	1,267
Skyline Complex, Ottawa ...	Oct 2007	25	4.44	284,785	99,690	185,095
Smith Building, St. John's ...	July 2009	10	7.08	2,940	570	2,370
Stock Exchange Tower, Montréal ...	April 2012	10	3.36	1,485	205	1,280
Terrasses de la Chaudière, Gatineau ...	Jan 1993	20	9.95	56,574	916	55,658
The Baker Center Building, Edmonton ...	Dec 2007	10	4.45	854	84	770
The Inuksugait Plaza, Iqaluit ...	Oct 2006	10	14.28	769	167	602
The New Two Seventy Building, Ottawa ...	June 2007	10	4.58	4,881	445	4,436
Thomas D'Arcy McGee Building, Ottawa ...	Oct 2007	25	4.44	222,303	77,654	144,649
Time Square Building, Ottawa ...	Oct 2010	10	4.76	5,057	811	4,246
Trebla Building, Ottawa (Lease 1 of 2) ...	April 2009	10	9.46	6,547	1,566	4,981
Trebla Building, Ottawa (Lease 2 of 2) ...	April 2009	10	2.73	691	54	637
Trusco Building, Ottawa ...	Sept 2006	20	4.28	93,198	22,388	70,810
VAC Records Management Centre, Charlottetown ...	Nov 2007	15	13.43	3,161	1,388	1,773
Vanguard Building, Ottawa ...	Nov 2007	10	4.80	2,182	227	1,955
Vault Building, Lethbridge ...	April 2008	10	6.18	1,007	142	865
Waldron Building, Yellowknife ...	Aug 2007	10	12.22	1,102	250	852
Woodward's Abbott Building, Vancouver ...	Jan 2010	15	5.35	5,454	1,428	4,026
Other capital leases less than \$1,000,000 ...				80,260	19,639	60,621
Shared Services Canada —				3,450,204	1,099,410	2,350,794
IBM-Enterprise Class Z196 Server, model 2817 - M32 CPC1 for DCH (AMR 9-59) ...	Oct 2011	4	1.20	5,605	80	5,525
IBM-Enterprise Class Z196 Server, model 2817- M32 CPC2 for DCH (AMR 9-60) ...	Oct 2011	4	1.20	3,926	56	3,870
IBM-Enterprise Class Z196 Server, model 2817- M32 CPC7 for DCH (AMR 9-62) ...	Oct 2011	4	1.20	3,834	55	3,779
IBM-Enterprise Class Z196 Server, model 2817- M32 CPC8 for DCH (AMR 9-63) ...	Oct 2011	4	1.20	3,494	50	3,444
IBM-Enterprise Class Z196 Server, M49 CPC9 for DCH (AMR 9-61) ...	Oct 2011	4	1.20	2,383	34	2,349
IBM-Enterprise Class Z196 Server, model 2817 - M32 Serial #0E11A6 for DND Mainframe 1 ...	Jan 2012	2	6.73	1,450	40	1,410
IBM-Enterprise Class Z196 Server, model 2817 - M15 Serial #0E0F06 for DND Mainframe 2 ...	Jan 2012	2	6.73	278	8	270
IBM-Enterprise Class Z196 Server, model 2817 - M32 Serial #0E11B6 for DND Mainframe 3 ...	Jan 2012	2	6.73	901	25	876
IBM-Enterprise Class Z196 Server, model 2817- M15 Serial #00F21 for DND Mainframe 4 ...	Jan 2011	3	0.14	399		399
Supercomputer Meteorological Service of Canada ...	April 2012	3	1.30	30,740	461	30,279
Transport —				53,010	809	52,201
Confederation Bridge, Borden-Carleton ...	May 1997	35	6.16	1,270,603	701,151	569,452
Other departments —						
Capital leases less than \$1,000,000 ...				342	13	329
				5,540,045	1,978,734	3,561,311
Consolidated Crown corporations and other entities —						
Canadian Broadcasting Corporation —						
HD3 Mobile ...	Jan 2011	5	2.95	4,902	203	4,699
Telesat ...	Feb 2001	17	6.80	58,144	8,621	49,523
Office equipment lease ...	Oct 2012	5	2.97	1,211	80	1,131
				64,257	8,904	55,353

Table 6.13

Details of obligation related to capital leases — *Concluded*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2013		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Canadian Museum of Nature — Natural Heritage Building, Gatineau, Que	Sept 1996	35	9.88	64,750	35,160	29,590
Canadian Race Relations Foundation — Capital leases less than \$1,000,000				5		5
Defence Construction (1951) Limited — Capital leases less than \$1,000,000				373	29	344
Sustainable Development Technology Canada — Capital leases less than \$1,000,000				17		17
				129,402	44,093	85,309
Total				5,669,447	2,022,827	3,646,620

⁽¹⁾ For lessors and lessees, the financing rate of a lease agreement is subject to change over the term of lease.

Minimum lease payments related to capital leases

Table 6.14 presents upcoming minimum leases payments for the next five years by ministry.

Table 6.14

Minimum lease payments related to capital leases

(in thousands of dollars)

	Payments due by March 31						Total
	2014	2015	2016	2017	2018	2019 and subsequently	
Environment — Department —							
Remaining payments	1,300	1,300	1,300	1,300	1,300	11,700	18,200
Imputed interest	696	662	626	588	548	2,715	5,835
	604	638	674	712	752	8,985	12,365
Parks Canada Agency —							
Remaining payments	544	544	544	544	544	2,980	5,700
Imputed interest	251	232	211	189	167	525	1,575
	293	312	333	355	377	2,455	4,125
National Defence —							
Remaining payments	82,311	82,248	82,189	82,126	82,054	195,751	606,679
Imputed interest	26,920	23,689	20,270	16,653	12,828	25,930	126,290
	55,391	58,559	61,919	65,473	69,226	169,821	480,389
Natural Resources —							
Remaining payments	4,718	4,718	4,718	4,718	4,718	83,113	106,703
Imputed interest	2,519	2,442	2,362	2,279	2,194	20,895	32,691
	2,199	2,276	2,356	2,439	2,524	62,218	74,012
Parliament — House of Commons —							
Remaining payments	1,001	999	772				2,772
Imputed interest	155	63	18				236
	846	936	754				2,536

Table 6.14

Minimum lease payments related to capital leases — *Concluded*

(in thousands of dollars)

	Payments due in						Total
	2014	2015	2016	2017	2018	2019 and subsequent years	
Public Safety and Emergency Preparedness —							
Royal Canadian Mounted Police —							
Remaining payments	1,206	1,206	1,206	1,206	1,206	19,802	25,832
Imputed interest	827	806	783	759	734	6,815	10,724
	379	400	423	447	472	12,987	15,108
Public Works and Government Services —							
Department —							
Remaining payments	327,996	257,414	245,785	271,218	214,997	2,132,794	3,450,204
Imputed interest	123,004	112,713	103,591	92,952	83,059	584,091	1,099,410
	204,992	144,701	142,194	178,266	131,938	1,548,703	2,350,794
Shared Services Canada —							
Remaining payments	23,444	20,417	9,149				53,010
Imputed interest	557	231	21				809
	22,887	20,186	9,128				52,201
Transport —							
Remaining payments	60,830	58,375	59,257	60,152	61,061	970,928	1,270,603
Imputed interest	41,582	38,250	38,216	38,153	38,060	506,890	701,151
	19,248	20,125	21,041	21,999	23,001	464,038	569,452
Other departments —							
Remaining payments	236	79	24	3			342
Imputed interest	11	2					13
	225	77	24	3			329
	307,064	248,210	238,846	269,694	228,290	2,269,207	3,561,311
Consolidated Crown corporations and other entities —							
Canadian Broadcasting Corporation —							
Remaining payments	14,024	14,024	13,736	12,294	10,179		64,257
Imputed interest	3,132	2,559	1,831	1,107	275		8,904
	10,892	11,465	11,905	11,187	9,904		55,353
Canadian Museum of Nature —							
Remaining payments	3,500	3,500	3,500	3,500	3,500	47,250	64,750
Imputed interest	2,912	2,851	2,783	2,709	2,627	21,278	35,160
	588	649	717	791	873	25,972	29,590
Canadian Race Relations Foundation —							
Remaining payments	2	3					5
Imputed interest	0	0					0
	2	3					5
Defence Construction (1951) Limited —							
Remaining payments	147	226					373
Imputed interest	16	13					29
	131	213					344
Sustainable Development Technology Canada —							
Remaining payments	14	3					17
Imputed interest	14	3					17
	11,627	12,333	12,622	11,978	10,777	25,972	85,309
Total	318,691	260,543	251,468	281,672	239,067	2,295,179	3,646,620
Summary —							
Remaining payments	521,273	445,056	422,180	437,061	379,559	3,464,318	5,669,447
Imputed interest	202,582	184,513	170,712	155,389	140,492	1,169,139	2,022,827
Net obligation	318,691	260,543	251,468	281,672	239,067	2,295,179	3,646,620

Pensions and Other Future Benefits

Pensions and other future benefits include liabilities for public sector pensions and other employee and veteran future benefits established under the authority of section 64 of the *Financial Administration Act*.

Public Sector Pensions

The Government of Canada sponsors a number of defined benefit pension plans covering substantially all its employees, principally members of the public service and certain Public Service corporations and territorial governments, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government's accounting policies.

The legislation requires that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained and no formal debt instruments are issued to the pension accounts by the Government in recognition of the amounts related to pensionable service for this period. Since April 1, 2000, amounts equal to contributions less benefits and other payments related to the public service, Canadian Forces and Royal Canadian Mounted Police pension plans, and for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSPIB) for investment in capital markets. The goal of PSPIB is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans. PSPIB reports the results of the investments in an annual report tabled in Parliament.

Additional information on the above mentioned plans can be found in the annual reports on the administration of the plans which are tabled in Parliament.

i. Pension plans

Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for these plans are generally based on the best five consecutive year's average earnings and accrue at two percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec Pension Plans. Pension benefits are indexed annually on January 1 to the cost of living.

The *Jobs and Growth Act, 2012* amended certain provisions of the legislation for the pension plans. For the public service, the normal retirement age and other age related thresholds were raised from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates for current service for all members of the public service will increase gradually to an employer: employee cost sharing ratio of 50:50 by 2017. Members of the Canadian Forces-Regular Force and the Royal Canadian Mounted Police pension plans will contribute at the same rates as those for public service pension plan members who joined before January 1, 2013.

For the first nine months of the 2013 fiscal year, plan members' contribution rates were of 6.2 percent (5.8 percent in 2012) on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan or Quebec Pension Plan and 8.6 percent (8.4 percent in 2012) on salary above the YMPE. For the last three months, the rates were 6.9 percent (6.2 percent in 2012) on salary up to the YMPE and 9.2 percent (8.6 percent in 2012) on salary above the YMPE. However, members who joined the public service on or after January 1, 2013 only contributed at rates of 6.3 percent on salary up to the YMPE and 7.6 percent on salary above the YMPE. Contribution rates for these new members were lower due to the lower cost of the benefits related to increasing the age threshold to 65 from 60.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For 2013, the employer contribution rates were about 1.7, 2.3 and 1.9 (1.8, 2.5 and 2.0 respectively in 2012) times the current year's employee contribution for the plans under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively. For new members joining the public service pension plan on or after January 1, 2013, employer contributions were about 1.6 times the employee contribution.

Since April 1, 2000, new contributions made to these pension plans by both plan members and by the Government as the employer are credited to pension fund accounts. An amount equal to these contributions less benefits and other payments related to post March 2000 service is transferred to PSPIB to be invested in capital markets.

The superannuation accounts, which continue to record the transactions that pertain to pre April 1, 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the superannuation accounts was about 5.6 percent in 2013 (5.9 percent in 2012). The pension fund accounts, which record the transactions that pertain to service since April 1, 2000, are flow through accounts used to transfer funds to PSPIB and as such, do not earn interest. The balance in the pension fund accounts at year-end corresponds to money that was in transit or pending transfer to PSPIB.

To reflect *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic allowance upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five years' average sessional indemnity and accrues at a rate of 3 percent of average sessional indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually on January 1 to the cost of living once recipients reach age 60.

Effective January 1, 2013, the *Members of Parliament Retiring Allowances Act* was amended to change the interest rate credited on the account and to increase contribution rates over time to bring the plan members' share of the Members of Parliament pension plan to 50 percent by January 1, 2017. The legislation was also amended to coordinate the Members of Parliament pension plan with the Canada Pension Plan or the Quebec Pension Plan at age 60, to change the age at which plan members would be eligible for a pension benefit from age 55 to 65 for pensionable service incurred on or after January 1, 2016, and to introduce an early, reduced pension benefit at age 55, all of which will be effective January 1, 2016. In addition, the Prime Minister's retirement allowance was changed as of February 2, 2006, from two-thirds of salary to 3 percent of salary for each year of service.

In 2013, Members contributed at a rate of 7 percent of their salary for the first 9 months of the year and 8 percent for the last three months (generally 7 percent in 2012). The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions, expressed as a multiple of Members' contributions, are on average as follows:

	2013	2012
Members of Parliament —		
House of Commons —		
Retiring allowances account	4.9	5.0
Compensation arrangements account	7.6	8.2
The Senate —		
Retiring allowances account	3.7	3.8
Compensation arrangements account	4.6	4.8

Contributions are credited to the appropriate pension accounts. The average interest rate credited to the accounts was approximately 8.9 percent (10.4 percent in 2012),

Pension plan for federally appointed judges

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975, make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded through an allowance account. During the year, benefits paid are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure authority amounted to \$121 million (\$112 million in 2012). At March 31, 2013, the portion of the pension liability recorded through an allowance account for the judges' pension plan amounted to \$2,107 million (\$2,012 million in 2012).

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed at least every three years for funding purposes on the major pension plans using the projected benefit method prorated on services. The most recent date for the actuarial valuation of each pension plan is as follows:

Public Service — March 31, 2011 (updated actuarial report tabled on March 25, 2013 due to the *Jobs and Growth Act, 2012*);

Canadian Forces — March 31, 2010;

Royal Canadian Mounted Police — March 31, 2012;

Members of Parliament — March 31, 2010 (updated actuarial report tabled on May 31, 2013, due to the *Pension Reform Act* that amended the *Members of Parliament Retiring Allowances Act*);

Federally appointed judges — March 31, 2010.

The actuarial valuations for the public service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans include the valuation of the Retirement Compensation Arrangements (RCA) component related to each plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency identified be credited to the appropriate account or fund in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$435 million, \$249 million, \$57 million and \$8 million (nil, \$249 million, nil and \$6.2 million in 2012) were made to the Public Service Pension Fund Account, the Canadian Forces Pension Fund Account, the Royal Canadian Mounted Police Pension fund Account and the Retirement Compensation Arrangements Account No. 2 respectively as a result of their last actuarial valuation. The credit adjustment of \$0.6 million recorded last year in the Members of Parliament Retirement Compensation Arrangements Account was reversed.

A comparable provision also gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2012).

Table 6.15 presents a summary of the balances and transactions for the liability for public sector pension plans. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government of Canada and participating Public Service corporations and territorial governments, transfers from other pension funds, other contributions related to the actuarial liability adjustment, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSPIB. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government's accounting policies.

Table 6.15

Public Sector Pensions

(in millions of dollars)

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
Funded pension plans —				
Public Service Pension Fund Account, Table 6.18	143	4,924	4,516	551
Allowance for pension adjustments	2,791	1,049	435	3,405
	2,934	5,973	4,951	3,956
Canadian Forces Pension Fund Account, Table 6.20	281	1,480	1,485	276
Allowance for pension adjustments	739	395	255	879
	1,020	1,875	1,740	1,155
Reserve Force Pension Fund Account, Table 6.21	10	41	38	13
Allowance for pension adjustments	218	22	9	231
	228	63	47	244
Royal Canadian Mounted Police Pension Fund Account, Table 6.23	14	481	426	69
Allowance for pension adjustments	289	102	57	334
	303	583	483	403
Total pension fund accounts	448	6,926	6,465	909
Total allowance for pension adjustments	4,037	1,568	756	4,849
Total funded pension plans	4,485	8,494	7,221	5,758
Unfunded pension plans —				
Public Service Superannuation Account, Table 6.17	96,442	5,360	5,154	96,648
Allowance for pension adjustments	(10,923)	775	205	(10,353)
	85,519	6,135	5,359	86,295
Canadian Forces Superannuation Account, Table 6.19	46,269	2,558	2,470	46,357
Allowance for pension adjustments	(5,589)	312	93	(5,370)
	40,680	2,870	2,563	40,987
Royal Canadian Mounted Police Superannuation Account, Table 6.22	13,016	720	611	13,125
Allowance for pension adjustments	(1,430)	67	21	(1,384)
	11,586	787	632	11,741
Members of Parliament Retiring Allowances Account, Table 6.24 ..	708	74	26	756
Allowance for pension adjustments	(285)	4	52	(333)
	423	78	78	423
Members of Parliament Retirement Compensation Arrangements Account, Table 6.25	231	43	30	244
Allowance for pension adjustments	165	22	18	169
	396	65	48	413
Retirement Compensation Arrangements (RCA) Account, Table 6.26	2,014	273	201	2,086
Allowance for pension adjustments	1,618	125	73	1,670
	3,632	398	274	3,756
Supplementary Retirement Benefits Account (Judges), Table 6.27 ..	178	9		187
Allowance for pension adjustments	2,012	99	4	2,107
	2,190	108	4	2,294
Supplementary Retirement Benefits Account (Others), Table 6.27 ..				
Total superannuation accounts	158,858	9,037	8,492	159,403
Total allowance for pension adjustments	(14,432)	1,404	466	(13,494)
Total unfunded pension plans	144,426	10,441	8,958	145,909
Total reported in the Consolidated Statement of Financial Position	148,911	18,935	16,179	151,667

Table 6.16 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is calculated based on the actuarial obligations under the various plans. The net interest expense represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$3,976 million

(\$3,469 million in 2012) and of \$3,602 million (\$3,462 million in 2012) in expected return on pension investments.

In 2013, an amendment was made to the Members of Parliament pension plan whereas the Prime Minister retirement allowance was changed as of February 2, 2006, resulting in a one-time past service cost reduction of \$1 million.

Table 6.16

Summary of Transactions in Public Sector Pensions that Resulted in Charges to Expenditures

(in millions of dollars)

	2012-2013								2011-2012		
	Government contri- butions	Statu- tory pay- ments	Adjust- ment	Net benefits earned	Funding of actuarial liability services	Plan amendments	Actuarial losses (gains) recognized	Pension expense	Net interest expense	Pension expense	Net interest expense
Funded pension plans —											
Public Service Pension Fund											
Account	2,493		178	2,671	435		443	3,549	429	3,140	417
Canadian Forces Pension Fund											
Account	847		(6)	841	249		226	1,316	173	1,279	166
Reserve Force Pension Fund											
Account	13		17	30			(10)	20	5	41	8
Royal Canadian Mounted Police Pension Fund Account.....	278		17	295	57		43	395	44	333	45
	3,631		206	3,837	741		702	5,280	651	4,793	636
Less: costs already recorded in the allowance for pension adjustments of previous years					(741)			(741)		(249)	
Total funded pension plans	3,631		206	3,837			702	4,539	651	4,544	636
Unfunded pension plans —											
Public Service Superannuation											
Account ⁽¹⁾	19		(42)	(23)			771	748	5,155	415	5,180
Canadian Forces Superannuation											
Account	3		(6)	(3)			308	305	2,463	157	2,490
Defence Services Pension Continuation Act		4		4				4		5	
Royal Canadian Mounted Police Superannuation Account.....			(1)	(1)			68	67	699	36	701
Royal Canadian Mounted Police Continuation Act		14		14				14		15	
Members of Parliament Retiring Allowances Account	9		(1)	8			3	11	12	10	17
Members of Parliament Retirement Compensation Arrangements Account	19		(2)	17	(1)	(1)	2	17	6	19	8
Retirement Compensation Arrangements (RCA) Account...	106		(18)	88	8		14	110	108	130	107
Supplementary Retirement Benefits Account	3			3				3		3	
Judges Act		121	(4)	117			36	153	68	140	92
Other (diplomatic services, lieutenant governors, etc.)		2		2				2		2	
	159	141	(74)	226	7	(1)	1,202	1,434	8,511	932	8,595
Less: costs already recorded in the allowance for pension adjustments of previous years.....					(7)			(7)		(7)	
Less: contributions from the Judges plan recorded to revenues		(14)		(14)				(14)		(14)	
Total unfunded pension plans.....	159	127	(74)	212		(1)	1,202	1,413	8,511	911	8,595
Total reported in the Consolidated Statement of Operations and Accumulated Deficit	3,790	127	132	4,049		(1)	1,904	5,952	9,162	5,455	9,231

⁽¹⁾ Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by public service members up to March 31, 2000.

Table 6.17

Public Service Superannuation Account

	2012-2013	2011-2012
	\$	\$
Opening balance	96,441,820,180	95,782,026,737
Receipts and Other Credits —		
Contributions —		
Government employees	4,421,468	5,102,398
Retired employees	18,497,273	20,698,768
Public Service corporation employees	275,357	391,134
Employer contributions —		
Government	18,502,069	20,945,400
Public Service corporations	232,460	319,353
Transfers from other pension funds	592,964	96,554
Interest	5,317,729,059	5,583,956,818
	5,360,250,650	5,631,510,425
	101,802,070,830	101,413,537,162
Payments and Other Charges —		
Annuities	4,996,538,068	4,813,181,405
Minimum benefits	13,781,359	11,958,823
Pension division	24,497,994	24,986,304
Pension transfer value payments	38,019,592	31,656,672
Returns of contributions —		
Government employees	16,920	29,393
Public Service corporation employees	31,997	5,281
Transfers to other pension funds	9,757,823	12,725,067
Administrative expenses	71,425,411	77,174,037
	5,154,069,164	4,971,716,982
Closing balance	96,648,001,666	96,441,820,180

Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000, under the *Public Service Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

Table 6.18

Public Service Pension Fund Account

	2012-2013	2011-2012
	\$	\$
Opening balance	142,589,691	231,056,338
Receipts and Other Credits —		
Contributions —		
Government employees	1,462,879,048	1,407,787,250
Retired employees	36,849,984	32,244,091
Public Service corporation employees	135,731,961	123,768,301
Employer contributions —		
Government	2,492,724,245	2,554,955,776
Public Service corporations	226,119,081	219,271,420
Actuarial liability adjustment	435,000,000	
Transfers from other pension funds	134,782,686	76,535,189
	4,924,087,005	4,414,562,027
Payments and Other Charges —		
Annuities	909,173,984	722,808,726
Minimum benefits	9,426,009	7,233,175
Pension division payments	19,792,756	14,291,852
Pension transfer value payments	224,367,506	128,000,631
Returns of contributions —		
Government employees	15,392,927	6,228,404
Public Service corporation employees	2,736,087	1,713,501
Transfers to other pension funds	38,846,919	29,691,642
Administrative expenses	38,442,934	36,786,443
	1,258,179,122	946,754,374
Receipts and other credits less payments and other charges	3,665,907,883	3,467,807,653
Transfers to PSPIB	3,257,705,370	3,556,274,300
Closing balance	550,792,204	142,589,691

Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Armed Forces members up to March 31, 2000.

Table 6.19

Canadian Forces Superannuation Account

	2012-2013	2011-2012
	\$	\$
Opening balance	46,269,145,802	45,995,262,835
Receipts and Other Credits —		
Contributions from personnel	2,944,845	2,971,520
Contributions by the Government	2,944,845	2,971,520
Interest	2,550,656,021	2,679,671,878
Other ⁽¹⁾	1,705,499	342,523
	2,558,251,210	2,685,957,441
	48,827,397,012	48,681,220,276
Payments and Other Charges —		
Pensions and retiring allowance	2,397,650,035	2,360,850,319
Pension division	45,417,266	33,102,196
Minimum benefits	384,011	737,376
Return of contributions (net recoveries)	143,584	(92,369)
Transfers to other pension funds	564,346	277,644
Administrative expenses	21,989,307	14,727,072
Pension transfer value payments	4,112,363	2,472,236
	2,470,260,912	2,412,074,474
Closing balance	46,357,136,100	46,269,145,802

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Includes unclaimed cheques and returned annuity payments upon joining a Government Pension Plan.

Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000, under Part I of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

Table 6.20

Canadian Forces Pension Fund Account

	2012-2013	2011-2012
	\$	\$
Opening balance	280,495,982	37,743,747
Receipts and Other Credits —		
Contributions from personnel	364,498,227	322,978,551
Contributions by the Government	847,074,079	797,314,877
Transfers from other pension funds	18,677,150	8,817,539
Actuarial liability adjustment	249,000,000	249,000,000
Other ⁽¹⁾	74,534	38,455
	1,479,323,990	1,378,149,422
Payments and Other Charges —		
Pensions and retiring allowance payments	271,544,629	228,516,236
Minimum benefits	1,014,447	902,553
Pension division payments	31,244,946	19,405,605
Return of contributions	665,787	1,235,223
Transfers to other pension funds	1,287,944	637,811
Administrative expenses	10,395,534	6,251,663
Pension transfer value payments	112,412,503	63,583,655
	428,565,790	320,532,746
Receipts and other credits less payments and other charges	1,050,758,200	1,057,616,676
Transfers to PSPIB	1,055,158,663	814,864,441
Closing balance	276,095,519	280,495,982

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Includes unclaimed cheques and returned annuity payments upon joining a Government Pension Plan.

Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007, in accordance with Part I.1 of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

Table 6.21
Reserve Force Pension Fund Account

	2012-2013	2011-2012
	\$	\$
Opening balance	9,724,303	5,026,738
Receipts and Other Credits —		
Contributions from personnel	28,650,133	26,193,219
Contributions by the Government	12,603,683	30,310,512
Other ⁽¹⁾	2,981	26
	41,256,797	56,503,757
Payments and Other Charges —		
Pensions and retiring allowance payments	3,566,919	2,550,409
Minimum benefits	84,051	152,863
Return of contributions	112,500	89,361
Transfer to other pension funds	18,384,771	8,695,578
Administrative expenses	8,891,962	6,545,554
Pension transfer value payments	6,706,531	2,717,666
	37,746,734	20,751,431
Receipts and other credits less payments and other charges	3,510,063	35,752,326
Transfers to PSPIB		31,054,761
Closing balance	13,234,366	9,724,303

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Includes unclaimed cheques.

Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

Table 6.22
Royal Canadian Mounted Police Superannuation Account

	2012-2013	2011-2012
	\$	\$
Opening balance	13,015,852,545	12,846,577,339
Receipts and Other Credits —		
Contributions from personnel (current and arrears)	679,695	692,633
Contributions by the Government	662,709	671,105
Transfers from other pension funds	2,229	19,187
Interest	719,171,328	750,441,805
	720,515,961	751,824,730
	13,736,368,506	13,598,402,069
Payments and Other Charges —		
Annuities and allowances	582,773,337	555,490,054
Pension division payments	8,757,376	11,741,292
Returns of contributions	85	135,530
Cash termination allowance and gratuities	143,066	88,643
Pension transfer value payments	823,585	1,186,567
Transfers to other pension funds	285,510	33,473
Interest on returns of contributions		384,576
Administrative expenses	18,722,875	13,489,389
	611,505,834	582,549,524
Closing balance	13,124,862,672	13,015,852,545

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000, under the *Royal Canadian Mounted Police Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

Table 6.23

Royal Canadian Mounted Police Pension Fund Account

	2012-2013	2011-2012
	\$	\$
Opening balance	13,680,102	12,552,943
Receipts and Other Credits —		
Contributions from personnel (current and arrears)	143,773,771	134,622,976
Contributions by the Government	278,300,571	274,087,208
Actuarial liability adjustment	57,000,000	
Transfers from other pension funds	2,084,062	4,771,305
	481,158,404	413,481,489
Payments and Other Charges —		
Annuities and allowance payments	79,457,413	64,422,211
Minimum benefits	209,841	25,432
Pension division payments	6,006,578	5,830,559
Returns of contributions	73,524	197,338
Pension transfer value payments	7,990,982	4,970,625
Transfers to other pension funds	1,010,810	196,950
Interest on returns of contributions	13,844	87,962
Administrative expenses	8,875,703	5,698,931
	103,638,695	81,430,008
Receipts and other credits less payments and other charges	377,519,709	332,051,481
Transfers to PSPIB	322,011,857	330,924,322
Closing balance	69,187,954	13,680,102

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act* to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

Table 6.24

Members of Parliament Retiring Allowances Account

	2012-2013	2011-2012
	\$	\$
Opening balance	708,049,065	655,636,605
Receipts and Other Credits —		
Members' contributions —		
Current	1,942,451	1,909,180
Arrears of principal, interest and mortality insurance	31,418	55,795
Government contributions —		
Current	8,999,607	9,002,051
Interest	62,794,895	67,506,190
	73,768,371	78,473,216
	781,817,436	734,109,821
Payments and Other Charges —		
Annual allowances	25,766,262	24,682,295
Withdrawal allowances	14,711	631,823
Interest on withdrawals	735	34,297
Pension division payments	229,835	506,103
Transfers to other pension funds		206,238
	26,011,543	26,060,756
Closing balance	755,805,893	708,049,065

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act* to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

Table 6.25

Members of Parliament Retirement Compensation Arrangements Account

	2012-2013	2011-2012
	\$	\$
Opening balance	231,416,266	215,033,218
Receipts and Other Credits —		
Members' contributions —		
Current	2,784,037	2,720,006
Arrears of principal, interest and mortality insurance	32,591	37,751
Government contributions —		
Current	19,212,077	20,398,894
Interest	20,884,907	22,706,929
Actuarial liability adjustment		600,000
	42,913,612	46,463,580
	274,329,878	261,496,798
Payments and Other Charges —		
Annual allowances	12,013,724	11,268,702
Refundable tax remitted to		
Canada Revenue Agency	17,368,459	16,792,406
Withdrawals	65,990	988,684
Interest on withdrawals	4,618	87,787
Pension division payments	284,048	465,078
Transfers to other pension funds		477,875
Other ⁽¹⁾	600,000	
	30,336,839	30,080,532
Closing balance	243,993,039	231,416,266

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ Includes the reversal of actuarial liability adjustment recorded in prior year.

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees between the ages of 50 and 54, who were declared surplus as part of a three year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995, and is funded entirely by the Government.

Table 6.26

Retirement Compensation Arrangements (RCA) Account

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	910,164,233	837,356,493	307,572,515	286,772,081	30,546,308	29,215,163	766,225,994	783,004,879	2,014,509,050	1,936,348,616
Receipts and										
Other Credits —										
Contributions —										
Government employees	8,546,868	9,257,839	2,417,372	2,171,681	151,250	174,199			11,115,490	11,603,719
Retired employees	403,206	291,943							403,206	291,943
Public Service corporation employees	1,627,632	1,854,675							1,627,632	1,854,675
Employer contributions —										
Government	75,927,626	83,088,699	29,048,116	27,357,389	894,740	1,445,775			105,870,482	111,891,863
Public Service corporations	14,460,096	16,497,736							14,460,096	16,497,736
Transfers from other pension funds	102,893	2,624			68,207				171,100	2,624
Refundable tax							17,720,243	15,138,996	17,720,243	15,138,996
Interest	52,872,701	51,901,715	17,873,237	17,608,104	1,728,965	1,764,075	41,350,683	44,719,974	113,825,586	115,993,868
Actuarial liability adjustment							8,000,000	6,200,000	8,000,000	6,200,000
	153,941,022	162,895,231	49,338,725	47,137,174	2,843,162	3,384,049	67,070,926	66,058,970	273,193,835	279,475,424
	1,064,105,255	1,000,251,724	356,911,240	333,909,255	33,389,470	32,599,212	833,296,920	849,063,849	2,287,702,885	2,215,824,040
Payments and										
Other Charges —										
Annuities	20,598,427	17,879,635	3,924,872	3,341,264	760,069	643,980	84,001,208	82,837,855	109,284,576	104,702,734
Minimum benefits	212,169	119,759							212,169	119,759
Pension division payments	252,898	146,586	198,945	311,192		18,004			451,843	475,782
Transfer value and interest	745,370	401,340	1,202,089	609,646					1,947,459	1,010,986
Returns of contributions —										
Government employees	2,989	52	22	244	409				3,420	296
Public Service corporation employees	3,918	161							3,918	161
Transfers	154,474	1,004,622			40,092				194,566	1,004,622
Refundable tax	66,883,778	70,535,336	21,634,683	22,074,394	1,054,647	1,390,920			89,573,108	94,000,650
	88,854,023	90,087,491	26,960,611	26,336,740	1,855,217	2,052,904	84,001,208	82,837,855	201,671,059	201,314,990
Closing balance	975,251,232	910,164,233	329,950,629	307,572,515	31,534,253	30,546,308	749,295,712	766,225,994	2,086,031,826	2,014,509,050

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act* to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other related acts.

Table 6.27

Supplementary Retirement Benefits Account

	Judges		Others ⁽¹⁾		Total	
	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012
	\$	\$	\$	\$	\$	\$
Opening balance	178,121,263	168,581,940	575,067	534,442	178,696,330	169,116,382
Receipts and Other Credits —						
Employee contributions —						
Government	3,197,761	3,143,016	23,724	27,842	3,221,485	3,170,858
Matching contributions —						
Government	3,197,761	3,143,016	27,700	22,048	3,225,461	3,165,064
Interest	2,357,956	3,253,291	8,199	11,254	2,366,155	3,264,545
	8,753,478	9,539,323	59,623	61,144	8,813,101	9,600,467
	186,874,741	178,121,263	634,690	595,586	187,509,431	178,716,849
Payments and Other Charges —						
Annuities			28,957	20,519	28,957	20,519
Closing balance	186,874,741	178,121,263	605,733	575,067	187,480,474	178,696,330

⁽¹⁾ Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Actuarial losses of \$1,904 million (\$1,334 million in 2012) due to experience gains and losses and changes in actuarial assumptions were recognized to this account and increased pension costs for the year.

An amount of \$748 million (\$256 million in 2012) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$132 million (\$175 million in 2012) was credited to this account and increased pension costs to adjust for the difference between the Government contributions and the net cost of benefits earned.

An amount of \$1 million (nil in 2012) was recorded in this account and decreased pension costs to adjust for the cost of past service related to amendments that were made to the Members of Parliament benefits during the year.

An amount of \$3,976 million (\$3,469 million in 2012) was credited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$3,602 million (\$3,462 million in 2012) was recorded in this account to record the expected return on the pension investments.

As well, a consolidation adjustment of \$89 million (\$96 million in 2012) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unrecognized net actuarial loss of \$18,876 million (\$19,370 million in 2012) will be recognized in this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$10,231 million higher (\$8,975 million higher in 2012) than the balance of the superannuation accounts, plus the market related value of the pension investments held by PSPIB and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2013	2012
Public Service Pension Plan —		
Public Service Superannuation Account . . .	2,865	3,501
Public Service Pension Fund	(6,757)	(7,081)
Retirement Compensation Arrangements . . .	(1,625)	(1,615)
	(5,517)	(5,195)
Canadian Forces Pension Plan —		
Canadian Forces Superannuation Account . .	1,441	1,856
Canadian Forces Pension Fund	(3,039)	(2,897)
Reserve Force Pension Fund	(125)	(78)
Retirement Compensation Arrangements . . .	(195)	(147)
	(1,918)	(1,266)
Royal Canadian Mounted Police Pension Plan —		
Royal Canadian Mounted Police Superannuation Account	222	457
Royal Canadian Mounted Police Pension Fund	(736)	(759)
Retirement Compensation Arrangements . . .	(10)	(6)
	(524)	(308)
Members of Parliament Pension Plan —		
Members of Parliament Retiring Allowances	301	258
Retirement Compensation Arrangements . . .	(183)	(177)
	118	81
Pension plan for federally appointed judges . . .	(2,390)	(2,287)
Total	(10,231)	(8,975)

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members, accumulated sick leave entitlements and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.28 presents the balance of these liabilities at year-end.

Table 6.28

Other employee and veteran future benefits

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	Restated ⁽¹⁾			
	\$	\$	\$	\$
Veterans' disability and other future benefits	32,692,000,000	4,788,000,000	3,101,000,000	34,379,000,000
Royal Canadian Mounted Police disability and other future benefits	2,973,000,000	685,000,000	125,000,000	3,533,000,000
Public Service Health Care Plan	16,724,000,000	3,457,000,000	382,000,000	19,799,000,000
Pensioners' Dental Services Plan	2,503,000,000	327,000,000	71,000,000	2,759,000,000
Severance and other benefits	4,825,000,000	945,000,000	1,354,000,000	4,416,000,000
Sick leave benefit plan	1,400,000,000	308,000,000	240,000,000	1,468,000,000
Workers' compensation	798,000,000	264,000,000	115,000,000	947,000,000
Total	61,915,000,000	10,774,000,000	5,388,000,000	67,301,000,000

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans to obtain coverage. Therefore the Government's liability and costs are shown net of members' contributions. The

accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2013			2012
	Accrued benefit obligations	Unrecognized net actuarial gain (loss)	Future benefit liabilities	Future benefit liabilities
				Restated ⁽¹⁾
Veterans' disability and other future benefits	53,605	(19,226)	34,379	32,692
Royal Canadian Mounted Police disability and other future benefits	6,486	(2,953)	3,533	2,973
Public Service Health Care Plan	27,841	(8,042)	19,799	16,724
Pensioners' Dental Services Plan	3,741	(982)	2,759	2,503
Severance and other benefits	5,112	(696)	4,416	4,825
Sick leave benefit plan	1,450	18	1,468	1,400
Workers' compensation	1,082	(135)	947	798
Total	99,317	(32,016)	67,301	61,915

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

In 2013, amendments were made to veteran future benefit plans whereby certain benefits are no longer offset by the disability pension received under the *Pension Act* resulting in a one-time past service cost of \$501 million (\$367 million in 2012 for other amendments to veteran future benefit plans). With respect to the employee severance benefit plan, an amendment was agreed upon resulting in a one-time past service cost of \$27 million (\$160 million in 2012).

In 2013 as well as 2012, the accumulation of severance benefits for voluntary departures ceased for certain employee groups. Employees subject to these changes are being given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. The impact of the curtail-

ments is a one-time past service cost reduction of \$151 million (\$267 million in 2012). In addition, the plan curtailments required the immediate recognition of a previously unrecognized net actuarial loss of \$223 million (\$122 million in 2012), representing the portion of the unrecognized net actuarial loss related to the obligation for employees subject to the curtailments.

In 2013, payments of \$691 million (\$1,152 million in 2012) were made to employees affected by the curtailments of the severance benefit plan who opted to cash out the full or partial value of their accumulated benefits, resulting in the recognition of settlement losses of \$146 million (\$22 million in 2012) and the immediate recognition of a previously unrecognized net actuarial loss of \$77 million (\$63 million in 2012), representing the portion of the unrecognized net actuarial loss related to the obligation for employees subject to the settlements.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2013							2012	
	Benefits earned	Plan amendment	Plan curtailments	Plan settlements	Actuarial losses recognized	Net benefit expense	Interest cost	Total	Total Restated ⁽¹⁾
Veterans' disability and other future benefits	862	501			2,114	3,477	1,311	4,788	4,070
Royal Canadian Mounted Police disability and other future benefits	258				262	520	165	685	488
Public Service Health Care Plan	1,369				1,291	2,660	797	3,457	2,091
Pensioners' Dental Services Plan	143				85	228	99	327	140
Severance and other benefits	225	27	(151)	146	398	645	149	794	744
Sick leave benefit plan	262				5	267	41	308	295
Workers' compensation	216				20	236	28	264	154
Total	3,335	528	(151)	146	4,175	8,033	2,590	10,623	7,982

⁽¹⁾ Certain comparative figures have been restated. Details on the restatement can be found in Note 2, Section 2 of this volume.

Other Liabilities

Other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act* as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated

Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2013, the fair value of the Plan's net assets is \$187.7 billion (\$166.0 billion in 2012).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by the Canada Pension Plan legislation to record all amounts to be credited to the Account as well as all amounts to be charged to the Account, such as

contributions, interests, investment income or loss from the CPP Investment Board (the Board), pension benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the Board. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provide for weekly transfers to the Board of any amounts held in the Account that exceed the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.29 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

Table 6.29
Due to Canada Pension Plan

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements —				
Assets available for benefit payments	165,995,979,022	57,904,073,905	36,176,232,255	187,723,820,672
Less: Receivables, net of liabilities	4,222,272,058	4,391,451,249	4,222,272,058	4,391,451,249
Accumulated net income from Canada				
Pension Plan Investment Board's operations	49,287,000,000	16,246,000,000		65,533,000,000
	112,486,706,964	37,266,622,656	31,953,960,197	117,799,369,423
Less: transfers to Canada Pension Plan Investment Board	112,348,998,161	26,299,654,338	31,681,718,436	117,731,062,259
Deposit with the Receiver General for Canada	137,708,803	63,566,276,994	63,635,678,633	68,307,164

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2012 and 2013 calendar years, subject to maximum combined contributions of \$4,613 and \$4,712 respectively and contributions to the new post-retirement benefit pension according to provisions of Bill C-51 of 2009;
- (b) income from the average daily operating balance deposited with the Receiver General for Canada;
- (c) gains on investments held by the Board; and,
- (d) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement and post-retirement benefit pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;

- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) costs of administration of the Plan;
- (e) funds transferred to the Board; and,
- (f) losses on investments held by the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the 25th *Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus/deficit.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credit needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed annuities transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2013, over 40,955 annuitants held 43,848 active contracts, each annuitant receiving an average payment of \$661.00. During the year, 109 deferred annuities came into payment and another 37 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2013, there were 616 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2012-2013 fiscal year, 3,884 annuities were terminated or adjusted as a result of annuitant deaths: 2,562 group certificates and 1,322 individual contracts. The average age at death for males was 87.3 while the female age at death averaged 89.6.

Total income amounted to \$13.1 million, \$13.0 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$32,482. Total disbursements of \$30.2 million originated mainly from the \$30.1 million in payments made under matured annuities. An amount of \$40,291 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$140,239 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$201.6 million was reduced due to charges exceeding income by \$17.3 million during 2012-2013. Since the actuarial reserves required as of March 31, 2013 were only \$183.1 million, an excess amount of \$1.2 million was transferred to the Government's revenues.

Deposit and Trust Accounts

Deposit and trust accounts are a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by negotiable se-

curities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.30 presents a summary of the balances and transactions in deposit and trust accounts.

Table 6.30

Deposit and Trust Accounts

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Deposit accounts —				
Agriculture and Agri-Food —				
Contractors' security deposits — Certified cheques	28,600	19,053	28,600	19,053
Canadian Dairy Commission —				
Canadian Dairy Commission account	14,865,812	65,459,094	80,324,906	
Canadian Food Inspection Agency —				
Contractors' security deposits — Cash	73,672			73,672
	14,968,084	65,478,147	80,353,506	92,725
Canada Revenue Agency —				
Guarantee deposits	128,691,752	52,473,882	31,575,907	149,589,727
Less: securities held in trust	140,000			140,000
	128,551,752	52,473,882	31,575,907	149,449,727
Finance —				
Canada Development Investment Corporation —				
Holdback — Privatization	25,928,054	225,596		26,153,650
Canada Hibernia Holding Corporation —				
Abandonment reserve fund	95,088,322	827,346		95,915,668
Swap collateral deposit	1,024,942,055	1,442,562,485	2,270,774,428	196,730,112
	1,145,958,431	1,443,615,427	2,270,774,428	318,799,430
Fisheries and Oceans —				
Guarantee deposits — Fish Habitat Preservation	5,000			5,000
Human Resources and Skills Development —				
Canada Labour Code — Other	97,813	654,332	643,707	108,438
Canada Labour Code — Wage recovery appeals	2,383,123	3,066,067	1,073,803	4,375,387
Fair wages deposit account	587		587	
	2,481,523	3,720,399	1,718,097	4,483,825
Indian Affairs and Northern Development —				
Field British Columbia and Yukon Operations of the				
Northern Canada Power Commission	992,587			992,587
Guarantee deposits	562,048,307	101,984,516	127,666,748	536,366,075
Less: securities held in trust	547,643,396	125,050,876	99,772,984	522,365,504
	14,404,911	227,035,392	227,439,732	14,000,571
Guarantee deposits — Oil and gas	610,823,326	912,972,980	1,398,474,774	125,321,532
Less: securities held in trust	609,944,963	1,398,474,750	910,797,821	122,268,034
	878,363	2,311,447,730	2,309,272,595	3,053,498
Guarantee deposits — Reserve resources	766,953			766,953
Special accounts — Section 63, <i>Indian Act</i>	87,631	30,810,316	30,897,947	
Less: deposits in special bank accounts	87,631	30,770,410	30,682,779	
		61,580,726	61,580,726	
	17,042,814	2,600,063,848	2,598,293,053	18,813,609
Justice —				
Courts Administration Service —				
Security for costs	64,131	19,387	34,035	49,483
Supreme Court of Canada —				
Security for costs	390,520	1,186	511	391,195
	454,651	20,573	34,546	440,678
Natural Resources —				
Guarantee deposits — Oil and gas	513,217,366	330,865,567	6,715,981	837,366,952
Less: securities held in trust	508,634,845	2,502,731	326,573,317	832,705,431
	4,582,521	333,368,298	333,289,298	4,661,521
Privy Council —				
Chief Electoral Officer —				
Candidates' and committees' deposits —				
Election and referendum	129,000	20,000	39,000	110,000

Table 6.30

Deposit and Trust Accounts — Concluded

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Public Safety and Emergency Preparedness —				
Canada Border Services Agency —				
Guarantee deposits	11,873,415	4,433,015	4,244,646	12,061,784
Less: securities held in trust	113,300		113,300	
	11,760,115	4,433,015	4,131,346	12,061,784
General security deposits	5,471,817	203,988		5,675,805
Immigration guarantee fund	24,779,963	7,294,838	7,751,236	24,323,565
Temporary deposits received from importers	978,559	700,101	697,578	981,082
	42,990,454	12,631,942	12,580,160	43,042,236
Royal Canadian Mounted Police —				
Contractors' security deposits — Cash	359,603		359,603	
Guarantee deposits		2,800	2,800	
	43,350,057	12,634,742	12,942,563	43,042,236
Public Works and Government Services —				
Contractors' security deposits — Cash	4,869,825	1,939,871	1,743,381	5,066,315
Deposits on disposals	1,069,342	7,072,419	7,503,369	638,392
Seized property — Cash	78,357,435	31,422,182	34,053,325	75,726,292
	84,296,602	40,434,472	43,300,075	81,430,999
Other departments and agencies —				
Contractors' security deposits —				
Bonds	2,688,241		2,688,241	
Less: securities held in trust	2,688,241	2,688,241		
		2,688,241	2,688,241	
Cash	4,352,895	9,173,721	7,810,764	5,715,852
Total deposit accounts	1,446,173,330	4,561,003,509	5,380,131,237	627,045,602
Trust accounts —				
Human Resources and Skills Development —				
Indian Residential Schools Settlement Agreement —				
Common Experience Payments	337,165,280	2,879,031	15,197,631	324,846,680
Indian Affairs and Northern Development —				
Indian band funds —				
Capital accounts, Table 6.31	648,356,131	146,268,572	148,469,674	646,155,029
Revenue accounts, Table 6.32	233,746,880	77,915,631	97,911,448	213,751,063
	882,103,011	224,184,203	246,381,122	859,906,092
Indian estate accounts	19,128,178	9,867,988	6,377,189	22,618,977
Indian savings accounts	36,750,068	2,868,977	3,922,617	35,696,428
Other trust account	1,098,644	784,351		1,882,995
	939,079,901	237,705,519	256,680,928	920,104,492
Industry —				
Restitutions under the <i>Competition Act</i>	1,952			1,952
National Defence —				
Estates — Armed services	284,152	1,815,194	1,545,892	553,454
Public Safety and Emergency Preparedness —				
Canadian Security Intelligence Service —				
Scholastic awards	27,131	235	500	26,866
Correctional Service of Canada —				
Inmates' trust fund	17,620,038	45,857,589	45,015,934	18,461,693
Royal Canadian Mounted Police —				
Benefit trust fund	2,160,552	52,696	70,461	2,142,787
	19,807,721	45,910,520	45,086,895	20,631,346
Veterans Affairs —				
Administered accounts	144,940	97,520	86,301	156,159
Estates fund	529,637	7,285	142,412	394,510
Veterans administration and welfare trust fund	1,615,490	224,327	305,603	1,534,214
	2,290,067	329,132	534,316	2,084,883
Total trust accounts	1,298,629,073	288,639,396	319,045,662	1,268,222,807
Total deposit and trust accounts	2,744,802,403	4,849,642,905	5,699,176,899	1,895,268,409

Contractors' security deposits — Certified cheques — Agriculture and Agri-Food

This account was established to record contractors' security deposits that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Contractors' security deposits — Cash — Canadian Food Inspection Agency

This account was established to record contractors' security deposits that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Guarantee deposits — Canada Revenue Agency

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non-resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Canada Revenue Agency are made up of cash deposited to the Consolidated Revenue Fund.

Holdback — Privatization — Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Abandonment reserve fund — Canada Hibernia Holding Corporation

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Swap collateral deposit

This account was established to record cash received as credit support under a collateral agreement with financial institutions.

Included in this account is \$194 million US.

Guarantee deposits — Fish Habitat Preservation

This account was established to record cash and securities deposited as guarantees for preservation of fish habitat as required by permits, leases or authorizations, pursuant to Section 35 of the *Fisheries Act*. Interest is not allowed on cash deposits.

Canada Labour Code — Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code — Wage recovery appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits — Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act* and of the *North-west Territories Waters Act* and various regulations under the *Territorial Lands Act* and the *Mackenzie Valley Resource Management Act*. Interest is not allowed on cash deposits.

Guarantee deposits — Oil and gas — Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to an interest issued in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits — Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts — Section 63, *Indian Act*

This account was established to record funds held for Indians in authorized banks across Canada. These funds include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

During the year, the account was closed.

Security for costs — Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the funds paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such funds, in accordance with an order/judgment of the Court.

Security for costs — Supreme Court of Canada

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits — Oil and gas — Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits — Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Guarantee deposits — Canada Border Services Agency

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with section 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown pursuant to sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

Contractors' security deposits — Cash — Royal Canadian Mounted Police

This account was established to record contractors' security deposits that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Guarantee deposits — Royal Canadian Mounted Police

This account was established to record cash securities received as part of a contract agreement.

Contractors' security deposits — Cash — Public Works and Government Services

This account was established to record contractors' security deposits that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

Seized property — Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Contractors' security deposits — Other departments and agencies

This account was established to record contractors' security deposits that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Indian Residential Schools Settlement Agreement — Common Experience Payments

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Residential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Affairs and Northern Development and Human Resources and Skills Development.

Indian band funds

This account was established to record funds belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

Table 6.31

Indian band funds — Capital Accounts

	2012-2013	2011-2012
	\$	\$
Opening balance	648,356,131	847,174,241
Receipts and other credits —		
Oil royalties	93,165,836	133,640,485
Gas royalties	25,840,423	42,045,646
Sundries	27,262,313	21,155,789
	146,268,572	196,841,920
	794,624,703	1,044,016,161
Payments and other charges —		
Per capita cash distribution	15,964,167	22,826,654
Transfer pursuant to section 64 of the <i>Indian Act</i>	132,067,941	372,044,131
Sundries	437,566	789,245
	148,469,674	395,660,030
Closing balance	646,155,029	648,356,131

Table 6.32

Indian band funds — Revenue Accounts

	2012-2013	2011-2012
	\$	\$
Opening balance	233,746,880	244,753,616
Receipts and other credits —		
Government interest	21,541,176	27,938,832
Court award and settlements	4,465,107	
Land and other claim settlements	35,000	6,565,980
Sundries	51,874,348	41,286,334
	77,915,631	75,791,146
	311,662,511	320,544,762
Payments and other charges —		
Per capita cash distribution	3,077,747	1,455,634
Transfer pursuant to section 69 of the <i>Indian Act</i>	92,012,792	76,615,788
Sundries	2,820,909	8,726,460
	97,911,448	86,797,882
Closing balance	213,751,063	233,746,880

Indian estate accounts

These accounts were established to record funds received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record funds received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Other trust account

This account was established pursuant to the Claim 138 Settlement Agreement to deposit Manitoba Hydro's instalments due to Canada, as per the 1988 Infrastructure Agreement and article 6.2 of the 1977 Northern Flood Agreement, for the portion applicable to the First Nation. The money received by Manitoba Hydro will be kept in this account until the conclusion of the Claim 138 Settlement Agreement.

Restitutions under the Competition Act

This account was established to facilitate judgements rendered under section 52 of the *Competition Act*, and account for funds received in trust for restitution and for subsequent payment.

Estates — Armed services

This account was established to record the service estates pursuant to section 42 of the *National Defence Act* of officers and non-commissioned members who die during their service in the Canadian Forces. Under the administration of the Judge Advocate General, in his capacity as Director of Estates, net assets of estates are distributed to the lawful representative of the personal estate.

Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record funds received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the Veterans Treatment Regulations and section 8 of the Guardianship of Veterans Property Regulations, these accounts are under the jurisdiction of the Department of Veterans Affairs. Funds held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions for all other specified purpose accounts.

Table 6.33
Other Specified Purpose Accounts

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Insurance and death benefit accounts —				
Human Resources and Skills Development —				
Civil service insurance fund	5,050,174	567	178,334	4,872,407
National Defence —				
Regular Force Death Benefit Account, Table 6.34	190,303,098	29,902,641	28,643,838	191,561,901
Treasury Board —				
Public Service Death Benefit Account, Table 6.35	3,080,791,499	281,315,365	153,864,830	3,208,242,034
Veterans Affairs —				
Returned soldiers' insurance fund	7,266	1,925	1,220	7,971
Veterans insurance fund	3,138,265	95	654,402	2,483,958
	<i>3,145,531</i>	<i>2,020</i>	<i>655,622</i>	<i>2,491,929</i>
Total insurance and death benefit accounts	3,279,290,302	311,220,593	183,342,624	3,407,168,271
Pension accounts —				
Foreign Affairs and International Trade —				
Locally engaged contributory pension account	228,658		80,389	148,269
Human Resources and Skills Development —				
Annuities agents' pension account	421	411	705	127
Public Safety and Emergency Preparedness —				
Royal Canadian Mounted Police —				
Dependants' pension fund	24,169,509	1,301,417	2,794,044	22,676,882
Total pension accounts	24,398,588	1,301,828	2,875,138	22,825,278
Other accounts —				
Agriculture and Agri-Food —				
AgriInvest Program	56,716,041	314,012,845	348,899,263	21,829,623
AgriStability Program	58,845,727	69,073,667	77,562,593	50,356,801
Canadian Food Inspection Agency —				
Shared-cost agreements	1,531,921	870,665	1,489,895	912,691
	<i>117,093,689</i>	<i>383,957,177</i>	<i>427,951,751</i>	<i>73,099,115</i>
Atlantic Canada Opportunities Agency —				
Federal/provincial agreement — Advance account	496,138	483,340	823,564	155,914
Canada Revenue Agency —				
Deposits/Disbursements — Worker's Compensation Board ...	980,404	249,215,448	249,486,318	709,534
Canadian Heritage —				
Miscellaneous projects deposits	148,238		67,042	81,196
Library and Archives of Canada —				
Special Operating Account	314,383	119,008	69,841	363,550
Telefilm Canada —				
Advance account	41,088,350	136,921,956	132,449,264	45,561,042
	<i>41,550,971</i>	<i>137,040,964</i>	<i>132,586,147</i>	<i>46,005,788</i>
Citizenship and Immigration —				
Immigrant investor program	191,520,093	842,720,151	857,572,000	176,668,244
Environment —				
Parks Canada Agency —				
Miscellaneous projects deposits	873,758	1,509,935	152,848	2,230,845

Table 6.33

Other Specified Purpose Accounts — *Continued*

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Finance —				
Common school funds — Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund — World War II	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans —				
Federal/provincial cost-sharing agreements	263,448	654,810	468,613	449,645
Miscellaneous projects deposits	42,908,514	9,938,088	20,107,972	32,738,630
Sales of seized assets	942,149	472,165	353,445	1,060,869
	44,114,111	11,065,063	20,930,030	34,249,144
Foreign Affairs and International Trade —				
Canada Foundation account	332,493			332,493
Less: securities held in trust	316,618			316,618
deposits in a special bank account	15,875			15,875
Financial assistance to Canadians abroad	168,100	1,072,564	1,083,003	157,661
Funds from non-governmental organizations	3,287,481	10,017,382	9,426,549	3,878,314
Shared-cost projects	10,253,342	6,452,570	7,341,820	9,364,092
Canadian International Development Agency —				
Shared-cost projects — Support to various programs	538,741	86,873	20,670	604,944
	14,247,664	17,629,389	17,872,042	14,005,011
Health —				
Collaborative research projects	3,095,944	860,120	1,350,380	2,605,684
Miscellaneous federal/provincial projects	1,762,324	56,581	126,014	1,692,891
World Health Organization	104,553	11,644	7,487	108,710
Public Health Agency of Canada —				
Collaborative research projects	1,192,834	303,973	316,039	1,180,768
Miscellaneous federal/provincial projects	986,197			986,197
	7,141,852	1,232,318	1,799,920	6,574,250
Human Resources and Skills Development —				
Canada Millennium Scholarship Foundation				
Excellence Awards	3,171,305		2,234,524	936,781
Federal/provincial collaborative agreement	148,020	44,908,008	45,047,311	8,717
Federal/provincial shared-cost project	506,901	52,998	155,607	404,292
Federal/provincial shared-cost project —				
Interprovincial Computerized Examination				
Management System (ICEMS)	2,509,073	1,099,075	702,021	2,906,127
Labour standards suspense account	1,511,334	6,523	743	1,517,114
Provincial funding for collaborative arrangement —				
Labour Market Development Agreement (LMDA) —				
British Columbia	6,618,531	2,600,000	9,218,531	
Provincial funding for collaborative arrangement —				
Labour Market Development Agreement (LMDA) —				
Newfoundland and Labrador	8,858,025	91,210,500	90,714,701	9,353,824
Provincial funding for collaborative arrangement —				
Labour Market Development Agreement (LMDA) —				
Nova Scotia	4,193,166	4,500,000	8,693,166	
Provincial funding for collaborative arrangement —				
Labour Market Development Agreement (LMDA) —				
Ontario	887		887	
Provincial funding for collaborative arrangement —				
Labour Market Development Agreement (LMDA) —				
Yukon Territory	442,433	1,161,000	1,603,433	
Canadian Centre for Occupational Health and Safety —				
Shared-cost agreements	42,500		42,500	
	28,002,175	145,538,104	158,413,424	15,126,855

Table 6.33
Other Specified Purpose Accounts — Continued

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Indian Affairs and Northern Development —				
Indian band funds —				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340	272,712	495,052	
Indian moneys suspense account	56,770,037	37,059,653	42,550,576	51,279,114
Indian special accounts	394,953	4,582		399,535
Non-Indian moneys	1,627,453	2,295,957	4,457,985	(534,575)
Special account — Insurance money to reconstruct Babine Mill		39,040,000	39,040,000	
	59,014,783	78,672,904	86,543,613	51,144,074
Industry —				
Canada/Provinces Business Service Centre	171,660		171,660	
Income from securities in trust — <i>Bankruptcy and Insolvency Act</i>	52,031			52,031
Petro-Canada Enterprises Inc — Unclaimed shares	689,150			689,150
Securities in trust — <i>Bankruptcy and Insolvency Act</i>	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost/joint project agreements — Research	94,107	100,000	110,043	84,064
Shared-cost projects	910,787	532,248	384,224	1,058,811
Unclaimed dividends and undistributed assets —				
<i>Bankruptcy and Insolvency Act</i>	23,231,193	2,281,654	761,025	24,751,822
<i>Canada Business Corporations Act</i>	9,206,427	90,488	61,069	9,235,846
<i>Winding-up and Restructuring Act</i>	1,907,518	279,703		2,187,221
Canadian Space Agency —				
Radarsat	97,461			97,461
Statistics Canada —				
Project deposits	3,200,000	91,178,883	93,465,169	913,714
	39,560,334	94,462,976	94,933,190	39,070,120
Justice —				
Courts Administration Service —				
Special account	6,465,337	1,761,543	1,499,885	6,726,995
National Defence —				
Foreign governments —				
United Kingdom —				
British Army — Suffield, Alberta	6,838,767	6,742,033	12,210,261	1,370,539
Security				
Joint research and development projects	2,523,299		614,613	1,908,686
Non-government agencies	3,830,996	611,760	144,020	4,298,736
Other Non-Statutory Specified Purpose Accounts		1,590,662		1,590,662
Communications Security Establishment —				
Foreign Partners —				
Security	2,253,491	636,386	887,460	2,002,417
	15,446,553	9,580,841	13,856,354	11,171,040
Natural Resources —				
Market development incentive payments — Alberta	4,585,110		1,077,695	3,507,415
Newfoundland Offshore Revenue Account		484,203,251	484,203,251	
Nova Scotia Offshore Revenue Account		51,510,810	51,510,810	
Shared-cost agreements — Research	4,432,604	1,901,505	2,278,474	4,055,635
Shared-cost projects	4,524,109	478,674	4,021,296	981,487
Canadian Nuclear Safety Commission —				
Security equipment purchases	27,385	19,037	43,973	2,449
	13,569,208	538,113,277	543,135,499	8,546,986
Privy Council —				
Shared-cost projects — Media travel expenses	163,462	547,861	590,810	120,513
Public Safety and Emergency Preparedness —				
Royal Canadian Mounted Police —				
Joint research and development projects	1,394,578		297,883	1,096,695
Seized assets — Canadian funds	650,222		650,222	
	2,044,800		948,105	1,096,695

Table 6.33

Other Specified Purpose Accounts — *Concluded*

	April 1/2012	Receipts and other credits	Payments and other charges	March 31/2013
	\$	\$	\$	\$
Public Works and Government Services —				
Credit card — Special project fund	924,992			924,992
Francophone Summits	19,622		19,622	
Military purchases excess funds deposit	205,892,874		18,295,039	187,597,835
Less: securities held in trust	205,892,874	18,295,039	18,295,039	187,597,835
	944,614	18,295,039	18,314,661	924,992
Transport —				
Shared-cost agreements — Remediation projects		24,540,000		24,540,000
Veterans Affairs —				
Shared-cost agreements	14,862	99,283	103,768	10,377
Total	586,105,835	2,556,465,613	2,627,533,929	515,037,519
Less: consolidation adjustment ⁽¹⁾	41,088,350		4,472,650	45,561,000
Total other accounts	545,017,485	2,556,465,613	2,632,006,579	469,476,519
Total other specified purpose accounts	3,848,706,375	2,868,988,034	2,818,224,341	3,899,470,068

⁽¹⁾ Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively.

The number of policies in force as of March 31, 2013 was 784 and the average age of the policyholders was 91.6 years. During the year, premiums of \$567 were received. Death benefits, settlement annuities and premium refunds of \$199,278 were paid during 2012-2013.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$4,872,407 as at March 31, 2013. The balance in the Account as at March 31, 2013 is \$4,863,970. The deficit as at March 31, 2013 is therefore \$8,437. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of \$8,437 has therefore been credited to the Account in 2012-2013.

Regular Force Death Benefit Account

This account was established by the *Canadian Armed Forces Superannuation Act* to provide life insurance to contributing members and former members of the Canadian Armed Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and (c) the portion of benefit payable for which a single premium has been paid by the Government.

Table 6.34

Regular Force Death Benefit Account

	2012-2013	2011-2012
	\$	\$
Opening balance	190,303,098	191,894,345
Receipts and Other Credits —		
Contributions by personnel	16,983,196	16,553,156
Government's contribution	1,794,764	2,022,716
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution	620,511	528,448
Interest	10,504,170	11,135,236
	29,902,641	30,239,556
	220,205,739	222,133,901
Payments and Other Charges —		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants ...	28,643,838	31,830,803
Closing balance	191,561,901	190,303,098

Public Service Death Benefit Account

This account was established under the *Public Service Superannuation Act* to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

Table 6.35

Public Service Death Benefit Account

	2012-2013	2011-2012
	\$	\$
Opening balance	3,080,791,499	2,960,956,312
Receipts and Other Credits —		
Contributions —		
Employees —		
Government and Public Service corporations	95,496,841	95,086,508
Government —		
General	9,806,738	10,304,111
Single premium for \$10,000	2,684,589	2,288,074
Public Service corporations	1,264,435	1,215,734
Interest	172,062,762	175,023,297
	281,315,365	283,917,724
	3,362,106,864	3,244,874,036
Payments and Other Charges —		
Benefit payments —		
General	117,525,672	123,575,276
Life coverage for \$10,000	36,183,978	40,433,206
Other death benefit payments	155,180	74,055
	153,864,830	164,082,537
Closing balance	3,208,242,034	3,080,791,499

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act* to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2012, of \$1,925 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was August 31, 1933.

Veterans' insurance fund

This fund was established by the *Veterans' Insurance Act* to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2012, of \$104,740 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received was October 31, 1968.

Locally engaged contributory pension account

This account was established to record benefits paid to locally engaged staff hired prior to March 1, 2009 at the Canadian High Commission in Guyana upon termination of their employment. The specified purpose account was established following the liquidation of CLICO Life and General Insurance Company (South America) Limited.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

AgriInvest Program

The AgriInvest Program is a savings account designed to help producers cover small margin declines.

The AgriInvest Program is cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoiced for their share of the contributions, which are held in the specified purpose accounts until they are applied and transferred to the producer accounts. The funds in the producers specified purpose accounts are then drawn down as AgriInvest account holders request withdrawals or when the funds are transferred to a financial institution.

Starting with the 2009 program year, producers are required to make their AgriInvest deposits at a financial institution of their choice and any funds which were previously held by the federal government will be transferred to the new accounts.

AgriStability Program

The AgriStability Program is designed to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.

The AgriStability Program is cost-shared with provinces and territories on a 60/40 basis. Producers are charged a fee in order to participate in the program, which covers a portion of the program expenditure. The provinces and territories as well as producers are invoiced for their share of the contributions, which are held in the specified purpose accounts. These funds are drawn down as applications are processed and benefits are paid out.

Shared-cost agreements — Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Federal/provincial agreement — Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Funds are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements — Worker's Compensation Board

This account was established under the authority of the *Canada Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Revenue Agency (CRA) to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the CRA and the Board.

Miscellaneous projects deposits — Canadian Heritage

This account was established to record contributions received from organizations and individuals for various projects.

Special Operating Account

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with funds received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Advance account — Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years the revenues and recoveries generated from projects funded by Telefilm Canada.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits — Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds — Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund — World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record funds received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of funds received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits — Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Funds so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record funds received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record funds received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record funds received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects — Foreign Affairs and International Trade

This account was established to record funds received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects — Support to various programs

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support various development programs.

Collaborative research projects — Health

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects — Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Collaborative research projects — Public Health Agency of Canada

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects — Public Health Agency of Canada

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Canada Millennium Scholarship Foundation Excellence Awards

The account is established pursuant to Part 4 of the *Budget Implementation Act, 2008*, and to the agreement between the Canada Millennium Scholarship Foundation (CMSF), Human Resources and Skills Development Canada (HRSDC), and Treasury Board, to transfer funds from the CMSF to HRSDC for the purpose of making any remaining payments due to students who are receiving CMSF Excellence Awards where the payment eligibility period extends past the date of dissolution of the CMSF, and for payment of the costs of administering this program on behalf of the CMSF.

The amount transferred was \$14,824,352. HRSDC will administer the remaining Excellence Awards Disbursements until December 31, 2013. After this date, HRSDC will transfer any funds remaining in the account to the Consolidated Revenue Fund, as per Part 4 of the *Budget Implementation Act, 2008*.

Federal/provincial collaborative agreement

This account was established to record amounts received by Human Resources and Skills Development from a province as funding under the provisions of a collaborative agreement with the province.

Federal/provincial shared-cost project — Human Resources and Skills Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project — Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provinces and territories to pay for the development and annual operating costs of the ICEMS. Advance payments are made pursuant to the "Agreement on a Joint Project to develop and implement an ICEMS" and the Capital Contingency Fund Policy. The costs incurred are charged to the account and any unexpended funds will be returned to the provinces and territories at the end of the ICEMS project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

Provincial funding for collaborative arrangement — Labour Market Development Agreement (LMDA) — British Columbia

This account was established to record deposits of payments from the Province of British Columbia to Human Resources and Skills Development under the LMDA. The funding provided by the Province was used by Human Resources and Skills Development to make payments to provincial LMDA clients. During the exercise, the Province began to make payments directly to their clients and the unused balance of the specified purpose account was reimbursed to the Province.

Provincial funding for collaborative arrangement — Labour Market Development Agreement (LMDA) — Newfoundland and Labrador

This account was established to record deposits of payments from the Province of Newfoundland and Labrador to Human Resources and Skills Development under the LMDA. The funding provided by the Province is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

Provincial funding for collaborative arrangement — Labour Market Development Agreement (LMDA) — Nova Scotia

This account was established to record deposits of payments from the Province of Nova Scotia to Human Resources and

Skills Development under the LMDA. The funding provided by the Province was used by Human Resources and Skills Development to make payments to provincial LMDA clients. During the exercise, the Province began to make payments directly to their clients and the unused balance of the specified purpose account was reimbursed to the Province.

Provincial funding for collaborative arrangement — Labour Market Development Agreement (LMDA) — Ontario

This account was established to record deposits of payments from the Province of Ontario to Human Resources and Skills Development under the LMDA. The funding provided by the Province was used by Human Resources and Skills Development to make payments to provincial LMDA clients. During the previous exercise, the Province began to make payments directly to their clients and the unused balance of the specified purpose account was reimbursed to the Province.

Provincial funding for collaborative arrangement — Labour Market Development Agreement (LMDA) — Yukon Territory

This account was established to record deposits of payments from the Yukon Territory to Human Resources and Skills Development under the LMDA. The funding provided by the Territory was used by Human Resources and Skills Development to make payments to territorial LMDA clients. During the exercise, the Territory began to make payments directly to their clients and the unused balance of the specified purpose account was reimbursed to the Territory.

Shared-cost agreements — Canadian Centre for Occupational Health and Safety

This account represents funds contributed to a joint federal/provincial sponsored inquiries service provided by Canadian Centre for Occupational Health and Safety.

Indian band funds — Shares and certificates

This account was established under the *Indian Act*, to record the historical value of TransAlta Utilities Corporation shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

During the year, the account was closed and the funds were transferred to the Indian moneys suspense account.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account — This account was established to record funds received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc. No activity was reported in the current year.
- (b) Fines — *Indian Act* — Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Non-Indian moneys

This account was established as per Article 5.08 (a)(ii) of the Saskatchewan Treaty Land Entitlement Framework Agreement to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties.

Special Account - Insurance money to reconstruct Babine Mill

This account was established pursuant to an agreement between the Department of Indian Affairs and Northern Development and Babine Forest Products Limited. The funds in this account are used to repair the damages caused to the sawmill and other buildings leased by the Department.

Canada/Provinces Business Service Centre

This account was established to record funds received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust — *Bankruptcy and Insolvency Act*

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc — Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporations Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust — *Bankruptcy and Insolvency Act*

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements — Research

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects — Industry

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets — *Bankruptcy and Insolvency Act*

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets — *Canada Business Corporations Act*

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets — *Winding-up and Restructuring Act*

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up and Restructuring Act*, pending distribution.

Radarsat

This account was established to record funds received for both cost-sharing and advance payments for Radarsat scenes.

Project deposits — Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account — Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the funds paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such funds, in accordance with an order/judgment of these Courts.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects — National Defence

This account was established to record funds received from other governments and organizations through collaborative relationships where the work is shared between the government of Canada and other laboratories.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Other Non-Statutory Specified Purpose Account

This account was established to record funds received and payments by the Department of National Defence for the sale of jointly owned assets that must be redistributed to foreign governments.

Foreign Partners

These accounts were established to record funds received from foreign partners, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Market development incentive payments — Alberta

This account records funds received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986; however, payments continued to be made from the account for selected programs, which encouraged the use of natural gas for vehicles.

More recently, a new strategy for the expenditure of these funds has been agreed upon. This strategy consists of a 50/50 split for expending the remaining funds in support of natural gas (NG) market expansion activities related to transportation and combined heat and power applications.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements — Research — Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects — Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Shared-cost projects — Media travel expenses

This account records medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

**Joint research and development projects —
Royal Canadian Mounted Police**

This account was established to record funds received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets — Canadian funds

This account was established to record funds seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Credit card — Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

Francophone Summits

This account was established to record funding granted since 1994 by the “Agence intergouvernementale de la Francophonie (Paris)”, which changed its name in 2006 to the “Organisation internationale de la Francophonie”, for projects involving the development of French and partner languages in order to express scientific and technical modernity.

During the year, the account was closed.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Shared-cost agreements — Remediation Projects

This account was established to record funds received from external parties in order to cover expenditures incurred under shared-cost remediation projects.

Shared-cost agreements — Veterans Affairs

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne’s Hospital.

Supplementary Statements

Canada Pension Plan

Management's Responsibility for Financial Statements

The consolidated financial statements of the Canada Pension Plan are prepared in accordance with Canadian public sector accounting standards by the management of Human Resources and Skills Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements. The financial information presented throughout the Annual Report is consistent with the financial statements.

To fulfill its accounting and reporting responsibilities, management has developed and maintains books of account, financial and management controls, information systems and management practices. These systems are designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Canada Pension Plan* the *Canada Pension Plan Investment Board Act* and the *Financial Administration Act* and their accompanying regulations.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, conducts an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and provides a report to the Minister of Employment and Social Development.

Ian Shugart
*Deputy Minister
Human Resources and
Skills Development Canada*

Alain P. Séguin, MBA, CPA, CGA
*Chief Financial Officer
Human Resources and
Skills Development Canada*

Gatineau, Canada
August 28, 2013

Canada Pension Plan — Continued**Independent Auditor's Report**

To the Minister of Employment and Social Development

I have audited the accompanying consolidated financial statements of the Canada Pension Plan, which comprise the consolidated statement of financial position as at 31 March 2013, and the consolidated statement of operations, consolidated statement of changes in financial assets available for benefit payments and consolidated statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at 31 March 2013, and the results of its operations, changes in its financial assets available for benefit payments, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada

28 August 2013
Ottawa, Canada

Public Accounts of Canada, 2012-2013
Canada Pension Plan — Continued

Consolidated Statement of Financial Position

as at March 31

(in millions of dollars)

	2013	2012
Financial assets		
Cash (Note 3)	92	151
Receivables (Note 4)	4,999	4,764
Investments (Note 6)	208,971	176,038
Amounts receivable from pending trades (Note 6)	2,580	2,052
	216,642	183,005
Liabilities		
Payables and accrued liabilities (Note 8)	910	786
Investment liabilities (Note 6)	24,301	13,695
Amounts payable from pending trades (Note 6)	3,779	2,587
	28,990	17,068
Financial assets available for benefit payments	187,652	165,937
Non-financial assets		
Other assets	72	59
Assets available for benefit payments	187,724	165,996

Actuarial obligation in respect of benefits (Note 13)

Contractual obligations (Note 14)

Contingent liabilities (Note 15)

The accompanying Notes are an integral part of these consolidated financial statements.

Approved by:

Ian Shugart

Deputy Minister

Human Resources and Skills Development Canada

Alain P. Séguin, MBA, CPA, CGA

Chief Financial Officer

Human Resources and Skills Development Canada

Canada Pension Plan — *Continued***Consolidated Statement of Operations
for the year ended March 31**

(in millions of dollars)

	Budget 2013	Actual 2013	Actual 2012
	(Note 9)		
Revenues			
Contributions	40,154	41,655	38,925
Net investment income (Note 10)			
Realized gains		4,406	2,163
Unrealized gains		8,003	3,449
Interest income		2,582	2,675
Dividend income		1,722	1,792
Other income		985	737
Transaction costs		(177)	(228)
Investment management fees		(782)	(650)
	8,609	16,739	9,938
	48,763	58,394	48,863
Expenses			
Pensions and benefits			
Retirement	26,349	26,624	24,527
Survivor	4,208	4,221	4,093
Disability	3,998	3,948	3,888
Disabled contributor's child	312	305	303
Death	310	313	296
Orphan	237	221	218
Post-Retirement		10	
Net overpayments (Note 4)		(52)	(37)
	35,414	35,590	33,288
Operating expenses (Note 12)	953	1,076	1,180
	36,367	36,666	34,468
Net increase in assets available for benefit payments	12,396	21,728	14,395
Assets available for benefit payments, beginning of year	165,996	165,996	151,601
Assets available for benefit payments, end of year	178,392	187,724	165,996

The accompanying Notes are an integral part of these consolidated financial statements.

**Consolidated Statement of Changes in Financial Assets available for Benefit Payments
for the year ended March 31**

(in millions of dollars)

	Budget 2013	Actual 2013	Actual 2012
	(Note 9)		
Net increase in assets available for benefit payments	12,396	21,728	14,395
Changes in other assets		(13)	(12)
Increase in financial assets available for benefit payments	12,396	21,715	14,383
Financial assets available for benefit payments, beginning of year	165,937	165,937	151,554
Financial assets available for benefit payments, end of year	178,333	187,652	165,937

The accompanying Notes are an integral part of these consolidated financial statements.

Consolidated Statement of Cash Flow for the year ended March 31

(in millions of dollars)

	2013	2012
Operating activities		
Cash receipts		
Contributions	41,428	37,900
Interest on operating balance	3	2
Cash payments		
Pensions and benefits	(35,633)	(33,262)
Operating expenses	(891)	(922)
Cash flows from operating activities	4,907	3,718
Financing activities		
Issuance of debt	38,480	11,857
Repayment of debt	(31,394)	(10,997)
Payment of interest on debt	(71)	(347)
Cash flows from financing activities	7,015	513
Investing activities		
Dividends on investments	1,627	1,656
Interest on investments	2,449	3,121
Other investment income	818	644
Investment management fees	(442)	(638)
Transaction costs	(181)	(218)
Purchases		
Equities	(113,201)	(76,759)
Real Assets	(3,990)	(6,161)
Bonds & Inflation-linked bonds	(138,111)	(42,657)
Money market securities and absolute return strategies	(1,504,954)	(877,524)
Other debts	(7,681)	(8,894)
Premises and equipment	(39)	(27)
Disposals		
Equities	108,950	77,709
Real Assets	951	1,793
Bonds & Inflation-linked bonds	130,840	44,759
Money market securities and absolute return strategies	1,505,552	876,061
Other debts	5,431	3,021
Cash flows used in investing activities	(11,981)	(4,114)
Net increase (decrease) in cash	(59)	117
Cash, beginning of year	151	34
Cash, end of year	92	151

The accompanying Notes are an integral part of these consolidated financial statements.

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013

1. Authority, objective and responsibilities

(a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965. The CPP is administered by the Government of Canada and the participating provinces.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec (RRQ), a comparable program. The CPP's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death. The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP. Self-employed workers pay the full amount.

The Minister of Employment and Social Development is responsible for the administration of the CPP, under the legislation *Canada Pension Plan*; the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPPIB is responsible for managing the amounts that are being transferred under Section 108.1 of the *Canada Pension Plan*. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the *Canada Pension Plan*, the financial activities of the CPP are recorded in the CPP Account (Note 3). The financial transactions affecting the Account are governed by the *Canada Pension Plan* and its regulations. The CPP's investments are held by the CPPIB. The *Canada Pension Plan Investment Board* (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act* (CPPIB Act). The CPPIB is a federal Crown corporation and all of its shares are owned by Her Majesty the Queen in right of Canada.

The CPPIB's transactions are governed by the *CPPIB Act* and its accompanying regulations. The CPPIB's assets are to be invested with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPPIB and its wholly-owned subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149 (1)(d.2) of the *Income Tax Act* (Canada) on the basis that all of the shares of the CPPIB and its subsidiaries are owned by Her Majesty the Queen in right of Canada or by a corporation whose

shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPPIB is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance) and the provinces. It provides regular reports of its activities and the results achieved. The financial statements of the CPPIB are audited annually by an external firm and are included in its annual report.

As stated in the *Canada Pension Plan* and *CPPIB Act*, changes to these Acts require the approval of at least two-thirds of the provinces that have, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Pensions and Benefits

Retirement pensions – A retirement pension is payable to CPP contributors at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount is reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. The maximum new monthly pension payable at age 65 in 2013 is \$1,012.50 (2012 – \$986.67).

Post-Retirement benefits – A post-retirement benefit (PRB) pension is payable to each retirement pension recipient who has continued to work and has made contributions to the PRB while between the ages of 60 and 70, according to provisions of Bill C-51 of 2009. The PRB payments to eligible contributors came into effect on January 1st, 2013. The maximum monthly PRB in 2013 is \$25.31.

Disability benefits – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2013 is \$1,212.90 (2012 – \$1,185.50).

Survivor's benefits – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2013 is \$607.50 (2012 – \$592.00).

Disabled contributor's child and orphan benefits – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a deceased contributor is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2013 is \$228.66 (2012 – \$224.62).

Death benefits – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts to either 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2013 is \$2,500 (2012 – \$2,500).

Pensions and benefits indexation – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2013 is 1.8 percent (2012 – 2.8 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements are presented on a consolidated basis. They include the consolidated statement of financial position, the consolidated statement of operations, the consolidated statement of changes in financial assets available for benefit payments and the consolidated statement of cash flow of the CPP and the CPPIB. These financial statements are prepared in accordance with Canadian public sector accounting standards (PSAS).

The CPP, which is managed by both the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments, investment receivables and investment liabilities

Investments, investment receivables and investment liabilities are recorded on a trade date basis and are stated at fair value. Fair value is an estimate of the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

In an active market, fair value is best evidenced by an independent quoted market price. In the absence of an active market, fair value is determined by valuation techniques that make maximum use of inputs observed from markets. These valuation techniques include using recent arm's length market transactions, if avail-

able, or current fair value of another investment that is substantially the same, discounted cash flow analysis, pricing models and other accepted industry valuation methods.

(c) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the CRA considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

Following the legislative change brought by the Bill C-51 of 2009, CPP contributions toward the new PRB are being collected. As of January 1, 2012, Canadians working outside of Quebec who receive CPP or RRQ retirement benefits began making contributions to the PRB. Contributions are mandatory for CPP or RRQ retirement pension recipients aged 60-65. Those between the ages of 65-70 can choose not to contribute. The PRB becomes payable the year after contributions are made.

(d) Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, changes in unrealized gains and losses on investments, dividend income, interest income and net operating income from private real estate investments. Dividend income is recognized on the ex-dividend date, which is when the right to receive the dividend has been established. Interest income is recognized using the effective interest rate method. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, other income, realized gains and losses from investments or return of capital, as appropriate.

(e) Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

(f) Investment management fees

Investment management fees are paid to investment managers for externally managed investments. Investment management fees are expensed as incurred and recorded as a component of net investment income.

Canada Pension Plan — *Continued*

Notes to Consolidated Financial Statements

for the Year ended March 31, 2013 — *Continued**(g)* Securities purchased under reverse repurchase agreements and sold under repurchase agreements

Securities purchased under reverse repurchase agreements represent the purchase of securities effected with a simultaneous agreement to sell them back at a specified price at a specified future date and are accounted for as an investment receivable. These securities are not recognized as an investment of the CPP. The fair value of securities to be resold under these reverse repurchase agreements is monitored and additional collateral is obtained when appropriate to protect against credit exposure. In the event of counterparty default, the CPP, through CPPIB, has the right to liquidate the collateral held.

Securities sold under repurchase agreements are accounted for as collateralized borrowing because they represent the sale of securities effected with a simultaneous agreement to buy them back at a specified price at a specified future date. The securities sold continue to be recognized as an investment of the CPP, through CPPIB, with any changes in fair value recorded as net gain (loss) on investments (see Note 10).

Reverse repurchase and repurchase agreements are carried on the schedule of investments (see Note 6) at the amounts at which the securities were initially acquired or sold. Interest earned on reverse repurchase agreements and interest incurred on repurchase agreements is included in investment income (see Note 10).

(h) Securities sold short

Securities sold short represent securities that are sold, but not owned, by the CPP, through the CPPIB. The CPP, through the CPPIB, has an obligation to cover these short positions, which are accounted for as an investment liability based on the fair value of the securities sold. Collateral is pledged to the counterparty, when appropriate (see Note 6i). Interest and dividend expense on securities sold short are included in investment income (see Note 10).

(i) Translation of foreign currencies

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain (loss) on investments (see Note 10).

(j) Pensions and benefits

Pensions and benefits expenses are recorded when incurred or reasonably estimated.

(k) Tax deductions due to Canada Revenue Agency

Tax deductions due to CRA consist primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries (see Note 8).

(l) Net overpayments

Net overpayments are comprised of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(m) Operating expenses

Operating expenses are recorded as incurred.

(n) Other claims and legal actions

The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate can be made.

(o) Measurement uncertainty

The preparation of consolidated financial statements in accordance with PSAS requires management to make certain estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements and revenues and expenses during the reporting period. Significant estimates and judgments are required principally in determining the reported estimated contributions, allowance for doubtful accounts, contingent liabilities, actuarial obligation in respect of benefits and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ from those estimates.

(p) Future changes in accounting standards

Financial instruments

The Public Sector Accounting Board (PSAB) has recently issued new sections that are required to be applied concurrently to fiscal years beginning on or after April 1, 2015. The CPP is currently analyzing the impact of these new standards on its consolidated financial statements:

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

i. Financial instruments

The new section 3450 (financial instruments) establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Items within the scope of the section are assigned to one of two measurement categories: fair value, cost or amortized cost. Fair value measurement will apply to portfolio investments in equity instruments that are quoted in an active market. Other financial assets and financial liabilities will generally be measured at cost or amortized cost, unless the entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, then the entity may include those items in the fair value category. Until an item is derecognized, gains and losses arising as a result of fair value remeasurement will be reported in the Consolidated Statement of Remeasurement Gains and Losses.

ii. Foreign currency translation

The revised section 2601 (foreign currency translation) requires that remeasurement gains and losses on foreign currency translation be reported in a new Consolidated Statement of Remeasurement Gains and Losses until such time as the financial instrument is derecognized, at which point, the accumulated remeasurement gain and loss is recognized in the Consolidated Statement of Operations.

iii. Financial statement presentation

The revised section 1201 (financial statements presentation) establishes the general principles and information standards applicable to consolidated financial statements. It requires that remeasurement gains and losses be reported in a new statement. Also, the assets available for benefit payments will be presented as the total of the net increase in assets available for benefit payments for the year and the accumulated remeasurement gains and losses.

International Financial Reporting Standards

The CPPIB, which is a significant component of the CPP consolidated financial statements, is set to transition to International Financial Reporting Standards (IFRS) for the fiscal year starting April 1, 2014. Any adjustments made by CPPIB in its financial statements upon transition to IFRS will need to be analyzed by the CPP to determine whether or not a PSAS conforming adjustment is necessary

3. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the Canada Pension Plan to record the contributions, interest, pensions, benefits and operating expenses of the CPP. It also records the amounts transferred to or received from the CPPIB. As at March 31, 2013, the deposit with the Receiver General for Canada in the CPP Account is \$68 million (2012 – \$138 million) and CPPIB's cash is \$24 million (2012 – \$13 million) for a total of \$92 million (2012 – \$151 million).

4. Receivables

Receivables are comprised of the following:

	2013	2012
	(in millions of dollars)	
Contributions.....	4,847	4,620
Régime de rentes du Québec.....	106	109
Beneficiaries		
Balance of pensions and		
benefits overpayments.....	134	116
Allowance for doubtful accounts.	(88)	(81)
	4,999	4,764

Contributions receivable represent the estimated amount to be collected from CRA relating to contributions earned at year end and adjusted for tax returns not yet assessed.

The CPP has procedures to detect overpayments. During the year, overpayments totalling \$58 million (2012 – \$41 million) were established and debts totalling \$6 million (2012 – \$4 million) were forgiven as per the remission provisions of the *Canada Pension Plan*. A further \$34 million (2012 – \$33 million) was recovered through collection of payments and withholdings from beneficiaries.

5. Investment activities risk management

The CPP, through the investment activities carried out by CPPIB, is exposed to a variety of financial risks as a result of its investment activities. These risks include market risk, credit risk and liquidity risk. The CPPIB manages and mitigates financial risks through the Risk/Return Accountability Framework that is contained within the investment policies and approved by the Board of Directors at least once every fiscal year. This framework contains risk limits and risk management provisions that govern investment decisions. It has been designed to achieve the mandate of the CPPIB, which is to invest its assets with a view to achieving a maximum rate of return, without undue risk of loss, having regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day.

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

An active risk limit is included within the Risk/Return Accountability Framework, which represents a limit on the amount of investment risk that the CPPIB can take relative to the CPP Reference Portfolio. The CPP Reference Portfolio is approved by the Board of Directors and serves as a performance benchmark against which the CPPIB's value-added activities are measured. It represents a low-cost strategic alternative to the CPP Investment Portfolio. The objective of the CPPIB is to create value-added investment returns greater than the returns that would be generated by the CPP Reference Portfolio. The CPPIB monitors the active risk in the CPP Investment Portfolio daily and reports active risk exposures to the Board of Directors on at least a quarterly basis.

- i. *Market Risk:* Market risk (including currency risk, interest rate risk and other price risk) is the risk that the fair value or future cash flows of an investment or investment liability will fluctuate because of changes in market prices and rates.

Currency Risk: The CPPIB is exposed to currency risk through holdings of investments or investment liabilities in various currencies.

In Canadian dollars, the net underlying currency exposures, after allocating foreign currency derivatives, as at March 31, are as follows:

(in millions of dollars)

Currency	2013		2012	
	Net exposure	% of total	Net exposure	% of total
United States Dollar	62,098	57	55,090	56
Euro	14,985	14	13,413	14
British Pound Sterling	8,184	8	8,933	9
Australian Dollar	5,671	5	4,689	5
Japanese Yen	5,330	5	4,166	4
Hong Kong Dollar	2,581	2	2,326	2
Swiss Franc	1,251	1	969	1
Chilean Pesos	1,206	1		
Brazilian Real	854	1	613	1
Other	6,733	6	7,387	8
	108,893	100	97,586	100

Interest Rate Risk: Interest rate risk is the risk that the fair value or future cash flows of an investment or investment related liability will fluctuate because of changes in market interest rates.

Other Price Risk: Other price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices arising primarily from equity price risk, commodity price risk and credit spread risk, whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

- ii. *Credit Risk:* Credit risk is the risk of financial loss due to a counterparty failing to meet its contractual obligations, or a reduction in the value of the assets due to a decline in the credit quality of the borrower, counterparty, guarantor or the assets (collateral) supporting the credit exposure. The CPPIB's most significant exposure to credit risk is through its investment in debt securities and over-the-counter derivatives (as discussed in Note 6f). The carrying amounts of these investments as presented in Note 6 represent the maximum credit risk exposure at the balance sheet date.

- iii. *Liquidity Risk:* Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet investment commitments and investment liabilities as they come due. The CPPIB manages liquidity risk through its ability to raise funds through the issuance of commercial paper, transacting in securities sold under repurchase agreements and drawing on unsecured credit facilities (see Note 6 and 7). The CPPIB also has the ability to readily dispose of certain investments that are traded in an active market. These include a liquid portfolio of publicly traded equities, money market securities, marketable bonds and inflation-linked bonds.

The CPPIB is also exposed to liquidity risk through its responsibility for providing cash management services to the CPP (see Note 17). In order to manage liquidity risk associated with this short-term cash management program, certain assets are segregated and managed separately. Liquidity risk is also managed by investing these assets in liquid money market instruments with the primary objective of ensuring that the CPP has the necessary liquidity to meet benefit payment obligations on any business day.

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

6. Investments and investment liabilities

As stated in Note 1, the role of the CPPIB is to invest the assets with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day. To achieve their mandate, the CPPIB has established investment policies in accordance with its regulations. These set out the manner in which their assets shall be invested and their financial risks managed and mitigated through the Risk/Return Accountability Framework.

The CPPIB's investments are grouped by asset class based on risk/return characteristics of the investment strategies of the underlying portfolios. The investments, before allocating derivative contracts, associated money market securities and other investment receivables and liabilities to the asset classes to which they are related, are as follows:

	2013	2012
	(in millions of dollars)	
Equities		
Canada	7,039	7,246
Foreign developed markets	64,486	52,684
Emerging markets	10,313	9,582
Total equities	81,838	69,512
Fixed income		
Bonds	52,331	40,899
Inflation-linked bonds	424	1,050
Other debts	10,215	9,263
Money market securities	19,991	18,347
Total fixed income	82,961	69,559
Absolute return strategies	9,028	6,915
Real assets		
Private real estate	21,840	18,996
Infrastructure	11,069	9,427
Total Real assets	32,909	28,423
Investment receivables		
Securities purchased under reverse repurchase agreements	630	
Accrued interest	725	578
Derivatives receivables	742	880
Dividends receivables	138	171
Total investment receivables	2,235	1,629
Total investments	208,971	176,038
Investment liabilities		
Securities sold under reverse repurchase agreements	(2,180)	
Securities sold short	(9,715)	(8,596)
Debt financing liabilities	(9,543)	(2,408)
Debt on private real estate properties	(1,918)	(1,880)
Derivatives liabilities	(945)	(811)
Total investment liabilities	(24,301)	(13,695)
Amounts receivable from pending trades	2,580	2,052
Amounts payable from pending trades	(3,779)	(2,587)
Net investments	183,471	161,808

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

(a) Equities

Equities consist of public and private investments in each of these three markets: Canadian, foreign developed and emerging.

- i. Public equity investments are made directly or through funds. As at March 31, 2013, public equities include fund investments with a fair value of \$3,657 million (2012 – \$2,811 million).
- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements, which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk and return characteristics of equity. As at March 31, 2013, private equities include direct investments with a fair value of \$9,803 million (2012 – \$6,676 million).

(b) Fixed income

- i. Bonds consist of non-marketable and marketable bonds.

The non-marketable bonds issued by the provinces prior to 1998 have rollover provisions attached to them by the Act, which permit each issuer, at its option, to roll over the bonds on maturity for a further 20-year term at a rate based on capital markets borrowing rates for that province existing at the time of rollover. The non-marketable bonds are also redeemable before maturity at the option of the issuers.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPPIB and the provinces permit each province to repay the bond and concurrently cause the CPPIB to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not more than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and subject in all cases to the maximum 30 years outside maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

- ii. Other debt consists of investments in direct private debt, asset-backed securities, intellectual property, royalties, distressed mortgage funds and private debt funds.

(c) Absolute return strategies

Absolute return strategies consist of investments in funds and internally managed portfolios whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to broad market indices. The underlying securities of the funds and the internally managed portfolios could include, but are not limited to, equities, fixed income securities and derivatives.

(d) Real assets

- i. The CPPIB obtains exposure to real estate through direct investments in privately held real estate and real estate funds.

Private real estate investments are managed on behalf of the CPPIB by investment managers primarily through co-ownership arrangements. As at March 31, 2013, these investments include assets of \$21,840 million (2012 – \$18,996 million) and \$1,918 million of secured debt (2012 – \$1,880 million). The terms to maturity of the undiscounted principal repayments of the secured debt vary from less than a year to more than ten years.

- ii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2013, infrastructure includes direct investments with a fair value of \$10,883 million (2012 – \$9,116 million).

(e) Securities purchased under reverse repurchase agreements and sold under repurchase agreements

The terms to maturity of the securities purchased under reverse repurchase agreements, as at March 31, 2013, are as follows: within 1 month, \$630 million (2012 – \$nil); 1 month to 1 year, \$nil (2012 – \$nil).

The terms to maturity of the securities sold under repurchase agreements, as at March 31, 2013, are as follows: within 1 month, \$2,180 million (2012 – \$nil); 1 month to 1 year, \$nil (2012 – \$nil).

(f) Derivative contracts

A derivative contract is a financial contract, the value of which is derived from the value of underlying assets, indices, interest rates, currency exchange rates or other market-based factors. Derivatives are transacted through regulated exchanges or negotiated in over-the-counter markets. The CPPIB uses different types of derivative instruments, which include equity, foreign exchange, interest rate, credit, commodity and other derivative contracts.

Public Accounts of Canada, 2012-2013
Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses and fair value of the contracts. They are not recorded as assets or liabilities on the Consolidated Statement of Financial Position. Notional amounts do not necessarily represent the amount of potential market risk or credit risk arising from a derivative contract.

The fair value of these contracts is reported as derivative receivables and derivative liabilities on the schedule of investments as shown above.

The CPPIB uses derivatives to generate value-added investment returns and to limit or adjust market, credit, interest rate, currency, and other financial exposures without directly purchasing or selling the underlying instrument.

(g) Securities sold short

As at March 31, 2013, securities sold short of \$9,715 million (2012 - \$8,596 million) are considered repayable within one year based on the earliest period in which the counterparty could request payment under certain conditions.

(h) Debt financing liabilities

The terms to maturity of the undiscounted principal repayments of the debt financing liabilities as at March 31, 2013, are as follows: within 1 month, \$3,387 million (2012 - \$1,189 million), 1 month to 6 months \$4,410 million (2012 - \$909 million) and 7 months to 1 year, \$1,754 million (2012 - \$315 million).

(i) Collateral

Collateral transactions are conducted under the terms and conditions that are common and customary to collateral arrangements. The net fair value of collateral held and pledged as at March 31 is as follows:

	2013	2012
	(in millions of dollars)	
Assets held as collateral on:		
Reverse repurchase agreements ⁽¹⁾	630	
Over-the-counter derivative transactions ⁽¹⁾	93	200
Other debt ⁽¹⁾	1,009	
Assets pledged as collateral on:		
Repurchase agreements	(2,183)	
Securities sold short	(10,752)	(10,937)
Debt on private real estate properties	(2,230)	(2,008)
Guarantees (see Note 15c)	(177)	(141)
	(13,610)	(12,886)

⁽¹⁾ The fair value of the collateral held that may be sold or repledged as at March 31, 2013 is \$1,651 million (2012 - \$143 million). The fair value of collateral sold or repledged as at March 31, 2013 is \$630 million (2012 - \$nil).

7. Credit facilities

The CPPIB maintains \$1.5 billion (2012 - \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2013, the total amount drawn on the credit facilities is \$nil (2012 - \$nil).

8. Payables and accrued liabilities

Payables and accrued liabilities are comprised of the following:

	2013	2012
	(in millions of dollars)	
Operation expenses	405	413
Pensions and benefits payable	366	241
Tax deductions due to Canada Revenue Agency	139	132
	910	786

9. Comparison of results against Budget

The budget amounts included in the Consolidated Statement of Operations and the Consolidated Statement of Change in Financial Assets Available for Benefit Payments are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada 2012-2013 Report on Plans and Priorities, tabled in Parliament in May 2012 and amounts forecasted by the Office of the Superintendent of Financial Institutions.

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

10. Net investment income

Net investment income is reported net of transaction costs and investment management fees, and is grouped by asset class based on the risk/return characteristics of the investment strategies of the underlying portfolios.

Net investment income, after giving effect to derivative contracts and investment receivables and liabilities for the year ended March 31, is as follows:

(in millions of dollars)

	2013					
	Investment income (loss) ⁽¹⁾	Net gain on investments ^{(2), (3), (4)}	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
Equities						
Canada	67	724	791	(12)	(10)	769
Foreign developed markets	1,174	7,182	8,356	(309)	(44)	8,003
Emerging markets	254	260	514	(57)	(7)	450
	1,495	8,166	9,661	(378)	(61)	9,222
Fixed income						
Bonds	1,488	1,209	2,697			2,697
Inflation-linked bonds	70	(1)	69			69
Other debt	646	625	1,271	(47)	(4)	1,220
Money market securities ⁽⁵⁾	321	1,183	1,504	(287)	(37)	1,180
Debt financing liabilities	(30)	(174)	(204)			(204)
	2,495	2,842	5,337	(334)	(41)	4,962
Real assets						
Private real estate	867	896	1,763	(67)	(40)	1,656
Infrastructure	429	505	934	(3)	(35)	896
	1,296	1,401	2,697	(70)	(75)	2,552
Interest on operating balance	3		3			3
	5,289	12,409	17,698	(782)	(177)	16,739

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

(in millions of dollars)

	2012					
	Investment income (loss) ⁽¹⁾	Net gain on investments ^{(2), (3), (4)}	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
Equities						
Canada	303	(2,352)	(2,049)	(40)	(16)	(2,105)
Foreign developed markets	866	2,292	3,158	(285)	(43)	2,830
Emerging markets	177	(534)	(357)	(37)	(6)	(400)
	1,346	(594)	752	(362)	(65)	325
Fixed income						
Bonds	1,481	3,174	4,655			4,655
Inflation-linked bonds	148	483	631			631
Other debt	516	109	625	(21)	(2)	602
Money market securities ⁽⁵⁾	541	594	1,135	(194)	(31)	910
Debt financing liabilities	(15)		(15)			(15)
	2,671	4,360	7,031	(215)	(33)	6,783
Real assets						
Private real estate	756	1,178	1,934	(69)	(116)	1,749
Infrastructure	429	668	1,097	(4)	(14)	1,079
	1,185	1,846	3,031	(73)	(130)	2,828
Interest on operating balance	2		2			2
	5,204	5,612	10,816	(650)	(228)	9,938

⁽¹⁾ Includes interest income, dividends, private real estate operating income (net of interest expense), interest expense on the debt financing liabilities and other investment-related income and expenses.

⁽²⁾ Includes realized gains and losses from investments, and unrealized gains and losses on investments held at the end of the year.

⁽³⁾ Includes foreign exchange losses of \$519 million (2012 – gains of \$495 million).

⁽⁴⁾ Includes net unrealized gains of \$1,969 million (2012 – unrealized gains of \$1,768 million) which represents the change in fair value estimated on direct investments in private equities, infrastructure, private real estate, private debt, intellectual property, royalties and certain derivatives, where the fair value is derived primarily from assumptions based on non-observable market data.

⁽⁵⁾ Includes absolute return strategies, consisting of investments in funds and internally managed portfolios.

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

11. Estimated overpayments and underpayments of benefits

In order to measure the accuracy of CPP benefit payments, the CPP relies on a Quality program (the CPP Payment Accuracy Review) which estimates, through statistical extrapolation, the most likely value of incorrect benefit payments.

For benefits paid during the twelve months ended March 31, 2013, undetected overpayments and underpayments are estimated to be \$5 million and \$56 million respectively (\$2 million and \$64 million in 2011-12). These estimates are used by the CPP to assess the quality and accuracy of decisions and to continuously improve its systems and practices processing CPP benefits.

The actual overpayments established during the year, as indicated in Note 4, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

12. Operating expenses

	2013	2012
	(in millions of dollars)	
General operating expenses	386	479
Personnel related costs	651	668
Professional and consulting fees	39	33
	1,076	1,180

13. Actuarial obligation in respect of benefits

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP, at a combined rate of 9.9 percent of pensionable earnings, and self-employed workers pay the full amount.

The CPP is managed by both the federal and provincial ministers of finance. The CPP's financial state is reviewed by these ministers every three years, following the receipt of an actuarial valuation report prepared by the Chief Actuary of Canada, at which time recommendations can be made as to whether benefits and/or contribution rates should be changed. Actuarial valuation determines the minimum contribution rate, which is the lowest rate sufficient to sustain the CPP. In the event that the projected minimum contribution rate is greater than the legislated contribution rate and no recommendations are made by the federal and provincial finance ministers, the insufficient rates provision in the Canada Pension Plan applies. This provision would increase the contribution rate for employees, employers and self-employed persons automatically and require the non-indexation of current benefits.

The CPP was initially designed to be financed on a pay-as-you-go basis with a small reserve equivalent to about two years worth of expenditures. This means that the pensions and benefits for one generation would be paid largely from the contributions of later generations. However, in the following three decades since inception, demographics and economic developments, such as lower birth rates, increased life expectancies and lower real wage growth, as well as changes in benefits and an increase in disability claims, led to significantly higher CPP costs.

A major reform of the CPP was undertaken in 1997. The reform package agreed to by the federal and provincial finance ministers included amendments that were put into effect in 1998 to make the CPP financially sustainable by:

- increasing contribution rates over the short term to achieve steady-state funding (i.e. to build a reserve of assets and stabilize the ratio of assets to the following year's expenditures over time);
- reducing the growth of benefits over the long term;
- investing cash flows in the private markets through the establishment of the CPPIB to achieve maximum rate of return without undue risk of loss, and
- introducing incremental full funding for the CPP, such that any new or increased benefits provided under the CPP must be fully funded.

As a result of the 1997 reform, the CPP is considered to be partially funded and operating on a "steady-state" basis i.e. the lowest contribution rate that generally stabilizes the ratio of assets to expenditures over the long term with full funding for new or enhanced benefits. These funding objectives improve fairness and equity across generations and ensure the financial long-term sustainability of the CPP.

The *Canada Pension Plan* stipulates that an actuarial report shall be prepared every three years for purposes of the review of the CPP's financial state by the Minister of Finance and his provincial counterparts. The most recent triennial report, the *Twenty-Fifth Actuarial Report* on the CPP as at December 31, 2009, was tabled in Parliament on November 15, 2010. The next triennial actuarial report as at December 31, 2012, is expected to be tabled by December 2013.

In the *Twenty-Fifth Actuarial Report*, the minimum contribution rate required to fund both the steady-state funding (at 9.84 percent) and the incremental full funding (at 0.02 percent before 2023 and 0.01 percent for 2023 and thereafter), was determined to be 9.86 percent of pensionable earnings before 2023 and 9.85 percent from 2023 onward. This report confirms that, on the basis of the assumptions selected, the current legislated combined employer-employee contribution rate of 9.9 percent is and will continue to be sufficient to pay for future expenditures and

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

to accumulate assets worth \$275.1 billion (i.e. 4.7 times the following year's annual expenditures) until 2020 when a portion of investment income will be used to pay for benefits. By 2050, 29 percent of investment income will be required to pay for benefits that exceed contributions.

A number of assumptions were used in the *Twenty-Fifth Actuarial Report* for the projections of the CPP's revenue and expenditures over the long projection period of 75 years. These assumptions are actuarial best estimates relating to demographic, economic and other factors such as the ones shown in the table below:

	As at 31 December 2009		As at 31 December 2006	
	Males	Females	Males	Females
Canadian life expectancy				
at birth in 2010 (2006 — in 2007)	85.4 years	88.3 years	84.5 years	87.7 years
at age 65 in 2010 (2006 — in 2007)	20.2 years	22.6 years	19.3 years	22.0 years
Retirement rates for cohort at age 60	38% (2016+)	41% (2016+)	40% (2009+)	45% (2009+)
CPP disability incidence rates (per 1,000 eligible)	3.3 (2015+)	3.6 (2015+)	3.1 (2011+)	3.5 (2011+)
Total fertility rate	1.65 (2015+)		1.6 (2010+)	
Net migration rate	0.58% of population for 2023+		0.54% of population for 2020+	
Participation rate (age group 15-69)	75.2% (2030+)		74.2% (2030+)	
Employment rate (age group 15-69)	70.6% (2030+)		69.9% (2030+)	
Unemployment rate	6.1% (2022+)		6.3% (2006+)	
Rate of increase in prices	2.3% (2019+)		2.5% (2016+)	
Real-wage differential	1.3% (2019+)		1.3% (2015+)	
Real rate of return	4.0% (2017+)		4.2% (2016+)	

An independent panel of qualified actuaries reviewed the *Twenty-Fifth Actuarial Report* on the CPP, confirming that the work was performed in accordance with professional standards of practice and that the actuarial methods and assumptions used were reasonable.

A variety of tests were performed to measure the sensitivity of the long-term projected financial position of the CPP to future changes in the demographic and economic environments. Key best-estimate assumptions were varied individually to measure the potential impact on the financial status of the CPP. These tests show that the minimum contribution rate could deviate significantly from its best-estimate of 9.85 percent if other than best-estimate assumptions were to materialize.

The *Twenty-Fifth Actuarial Report* measures the actuarial obligation under two different methodologies, a closed group approach and an open group approach. The closed group includes only current participants of the CPP, with

no new entrants permitted and no new benefits accrued. The open group approach, introduced for the first time in the *Twenty-Fifth Actuarial Report* for the CPP, takes into consideration all current and future participants of the CPP, including their future contributions and associated benefits, to determine whether current assets and future contributions will be sufficient to pay for all future expenditures.

The CPP was never intended to be a fully-funded plan. With the current legislated combined contribution rate of 9.9 percent, the table below presents the unfunded obligation and the assets to actuarial obligation ratio under these two methodologies at valuation dates of the current and last actuarial reports:

	Open Group	Closed Group	Closed Group
	As at December 31, 2009	As at December 31, 2009	As at December 31, 2006
	(in billions of dollars)		
Actuarial obligation	1995.0	874.8	733.5
Assets available for benefit payments	1988.1	126.8	113.6
Unfunded obligation	6.9	748.0	619.9
Assets to actuarial obligation ratio	99.7%	14.5%	15.5%

Canada Pension Plan — Continued

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

According to the *Twenty-Fifth Actuarial Report*, although the relative size of the unfunded obligation under the closed group may be used as a measure of the CPP's financial status, the key financial measure for evaluating the sustainability of the CPP is the adequacy and stability of the steady-state contribution rate over time. Due to the CPP's long-term and enduring nature, if the CPP's sustainability is to be measured based on its unfunded obligation, the open group approach that includes both future contributions and future benefits with respect to both current and future participants provides the more appropriate assessment of the CPP's financial status. Using the open group approach, the Chief Actuary confirms that the CPP is and will continue, on the basis of the assumptions selected, to meet its financial obligations and is sustainable over the 75-year projection period.

The assets available for benefit payments represent funds accumulated for the payment of pensions, benefits and operating expenses. As at March 31, 2013, the value of the CPP's assets available for benefit payments is \$187.7 billion (2012 – \$166.0 billion). This amount represents approximately 5.0 times the 2014 planned total pension and benefit expenses of \$37.7 billion (2012 – 4.7 times). According to the *Twenty-Fifth Actuarial Report*, the ratio of assets to the following year's expenditures is expected to be at 4.7 times by 2020 and 5.2 times by 2050.

14. Contractual obligations

The CPP, through CPPIB, has committed to enter into contractual obligations related to the funding of investments. These contractual obligations are generally payable on demand based on the funding needs of the investment subject to the terms and conditions of each agreement. As at March 31, 2013, the contractual obligations total \$20.7 billion (2012 – \$16.6 billion).

As at March 31, 2013, the CPP, through CPPIB, has made lease and other contractual obligations of \$197.0 million (2012 – \$126.3 million) that will be paid over the next 12 years.

15. Contingent liabilities

(a) Appeals relating to the payment of pensions and benefits

At March 31, 2013, there were 12,623 (10,369 in 2012) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$107.5 million (\$88.5 million in 2012), which was recorded as an accrued liability in the CPP 2012–13 financial statements.

(b) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings.

Starting in 2004, 417 medical adjudicators (MAs) filed human rights complaints with the Canadian Human Rights Commission (CHRC) alleging gender discrimination. The complaint was upheld by the Canadian Human Rights Tribunal (CHRT) in 2007, which ordered that the discriminatory practice cease and directed the parties to attempt to negotiate a settlement of the appropriate measures to redress the practice. These negotiations were not successful and in May 2009, the CHRT ordered that a new nursing (NU) subgroup be created in the Health Services Group and that the MAs be placed in this group. It also ordered that damages be paid to two MAs for pain and suffering, but did not order compensation for wage loss.

The complainants and the CHRC challenged the CHRT's decision on the issues of lost wages and pain and suffering. The application was allowed by the Federal Court, which set aside the CHRT's decision and referred the matters back to the CHRT for redetermination. An appeal by the Attorney General of Canada of the Federal Court decision was unsuccessful.

The parties have since settled the outstanding issues of damages for wage loss and for pain and suffering. The settlement of the pain and suffering issue and the settlement of the wage loss issue were endorsed by the CHRT in October 2011 and on July 31, 2012 respectively.

The allowance was revised to \$184 million (\$169 million in 2011-12) due to an additional \$15 million recorded as a liability. Payments of \$151 million were made to settle a portion of the claims and legal proceedings in the current fiscal year. As of March 31, 2013, an amount of \$33 million remains payable to HRSDC.

(c) Guarantees

As part of certain investment transactions, the CPPIB agreed to guarantee, as at March 31, 2013, up to \$1.4 billion (2012 – \$0.2 billion) to other counterparties in the event certain subsidiaries and other entities default under the terms of loan and other related agreements.

(d) Indemnifications

The CPPIB provides indemnifications to its officers, directors, certain others and, in certain circumstances, to various counterparties and other entities. The CPPIB may be required to compensate these indemnified parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of these indemnification agreements prevents the CPPIB from making a reasonable estimate of the maximum potential payments the CPPIB could be required to make. To date, the CPPIB has not received any claims nor made any payments pursuant to such indemnifications.

Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Continued

16. Related party transactions

As stated in Note 4, the CPP has \$4,847 million (2012 – \$4,620 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with various memoranda of understanding.

Transactions for the year

(in millions of dollars)

	2013	2012
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Skills Development Canada	405	567
Collection of contributions and investigation services		
Canada Revenue Agency	169	159
Cheque issue and computer services		
Public Works and Government Services Canada	10	12
Actuarial services		
Office of the Superintendent of Financial Institutions and Department of Finance	2	2
	586	740

17. Supplementary information

The administration of the CPP's assets and activities is shared between various Government of Canada (GoC) departments and the CPPIB. The CPPIB is responsible for investing the majority of the CPP's assets, while the GoC through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contri-

butions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by the GoC and the CPPIB respectively.

(in millions of dollars)

	2013			2012		
	GoC	CPPIB	Total	GoC	CPPIB	Total
Financial assets	5,067	211,575	216,642	4,902	178,103	183,005
Non-financial assets		72	72		59	59
Liabilities	607	28,383	28,990	542	16,526	17,068
Assets available for benefit payments	4,460	183,264	187,724	4,360	161,636	165,996
Income						
Contributions	41,655		41,655	38,925		38,925
Investment income	3	16,736	16,739	2	9,936	9,938
	41,658	16,736	58,394	38,927	9,936	48,863
Expenses						
Pensions and benefits	35,590		35,590	33,288		33,288
Operating expenses	586	490	1,076	740	440	1,180
	36,176	490	36,666	34,028	440	34,468
Increase in assets available for benefit payments	5,482	16,246	21,728	4,899	9,496	14,395

Canada Pension Plan — Concluded**Notes to Consolidated Financial Statements
for the Year ended March 31, 2013 — Concluded**

Pursuant to Section 108.1 of the *Canada Pension Plan* and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPPIB assumed responsibility for providing cash management services to the CPP, including

periodic return, on at least a monthly basis, of funds required to meet CPP pension, benefits and operating expenses obligations.

During the year ended March 31, 2013, a total of \$31.7 billion was transferred to the CPPIB and a total of \$26.3 billion was returned to the CPP to meet its liquidity requirements.

Activities during the year

(in millions of dollars)

	2013	2012
Canada Pension Plan Investment Board		
Accumulated transfers to CPPIB, beginning of year	275,648	243,363
Transfers of funds to CPPIB	31,682	32,285
Accumulated transfers to CPPIB, end of year	307,330	275,648
Accumulated transfers from CPPIB, beginning of year	(163,299)	(134,958)
Transfers of funds from CPPIB	(26,300)	(28,341)
Accumulated transfers from CPPIB, end of year	(189,599)	(163,299)
Net accumulated transfers to CPPIB	117,731	112,349

18. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

Management's Responsibility for Financial Statements

The financial statements of the Government Annuities Account are prepared in accordance with Canadian accounting standards for pension plans by the management of Human Resources and Skills Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

To fulfill its accounting and reporting responsibilities, management has developed and maintains books of account, financial and management controls, information systems and management practices. These systems are designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Act* and regulations.

The Auditor General of Canada, the external auditor of the Government Annuities Account, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and provides a report to the Minister of Employment and Social Development.

Ian Shugart
Deputy Minister
Human Resources and Skills Development Canada

Alain P. Séguin, MBA, CPA, CGA
Chief Financial Officer
Human Resources and Skills Development Canada

Gatineau, Canada
August 28, 2013

Government Annuities Account — Continued**Report of the Actuary**

The Office of the Chief Actuary, Office of the Superintendent of Financial Institutions Canada, has the mandate of performing the annual actuarial valuation of the Government Annuities Account (the “Account”) as at 31 March 2013. The purpose of this valuation is to determine the actuarial liabilities and financial position of the Account as at 31 March 2013. The results of the valuation are included in the Account’s statement of financial position, the statement of changes in net assets available for benefits, and the statement of changes in pension obligations for the year then ended.

The valuation of the Account’s actuarial liabilities and financial position is based on:

- membership data as at 31 March 2013 provided by Human Resources and Skills Development Canada (HRSDC) and Service Canada;
- asset data provided by HRSDC; and
- assumptions as prescribed by the *Government Annuities Regulations*, that is, mortality rates from the Annuity Table for 1983, for individual and group annuities, as modified by Projection Scale G published by the Society of Actuaries, and a seven percent annual interest rate.

The Account’s assets are notional and in the form of a deposit with the Receiver General for Canada. Therefore, actuarial liabilities equal the present value of future payments discounted at the prescribed interest rate. Since administrative expenses are paid by the government out of general funds, no provision for expenses is made in the valuation. This valuation contains no added margins for adverse deviation.

In our opinion, considering that the valuation is prepared pursuant to the *Government Annuities Act* and the *Government Annuities Improvement Act*:

- the data on which our valuation is based are sufficient and reliable for the purpose of the valuation;
- the assumptions used comply with legislative requirements and are, in aggregate, reasonable and appropriate;
- the methodology employed is appropriate and consistent with sound actuarial principles; and
- the actuarial valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Our valuation has been prepared, and our opinions given, in accordance with accepted actuarial practice in Canada. The next valuation will be performed as at 31 March 2014.

Michel Millette
Senior Actuary
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Jonathan Petrin
Actuarial Officer
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Christine Dunnigan
Actuarial Officer
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Office of the Superintendent of Financial Institutions Canada
Ottawa, Canada
28 August 2013

Independent Auditor's Report

To the Minister of Employment and Social Development

Report on the Financial Statements

I have audited the accompanying financial statements of the Government Annuities Account, which comprise the statement of financial position as at 31 March 2013, and the statement of changes in net assets available for benefits and statement of changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Government Annuities Account as at 31 March 2013, and the changes in its net assets available for benefits and changes in its pension obligations for the year then ended in accordance with Canadian accounting standards for pension plans.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of the Government Annuities Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Improvement Act*, the *Government Annuities Act* and regulations.

Nancy Y. Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

28 August 2013
Halifax, Canada

Government Annuities Account — Continued**Statement of Financial Position****As at March 31**

(in thousands of Canadian dollars)

	2013	2012
Assets		
Deposit with Receiver General for Canada (Note 3)	171,210	188,428
Accrued interest due from Canada	12,955	14,248
Accounts receivable	113	99
	184,278	202,775
Liability		
Actuarial surplus due to Canada	1,170	1,164
Net assets available for benefits	183,108	201,611
Pension obligations		
Actuarial present value of accrued benefits (Note 4)	183,108	201,611

The accompanying notes are an integral part of these financial statements.

Approved by:

Ian Shugart

Deputy Minister

Human Resources and Skills Development Canada

Alain P. Séguin, MBA, CPA, CGA

Chief Financial Officer

Human Resources and Skills Development Canada

Statement of Changes in Net Assets**Available for Benefits****For the Year ended March 31**

(in thousands of Canadian dollars)

	2013	2012
Increase in assets		
Interest from Canada (Note 3)	12,955	14,248
Premiums (Note 3)	32	11
Reclaimed annuities recovered from Consolidated Revenue Fund	76	123
	13,063	14,382
Decrease in assets		
Annuity payments	30,216	32,815
Premium refunds	40	69
Unclaimed annuities transferred to Consolidated Revenue Fund	140	63
Actuarial surplus due to Canada	1,170	1,164
	31,566	34,111
Administrative expenses		
Services received without charge (Note 2(g))	1,927	2,674
Services contributed by Human Resources and Skills Development Canada (Note 2(g))	(1,927)	(2,674)
Decrease in net assets	18,503	19,729
Net assets available for benefits at beginning of year	201,611	221,340
Net assets available for benefits at end of year	183,108	201,611

The accompanying notes are an integral part of these financial statements.

Statement of Changes in Pension Obligations**For the Year ended March 31**

(in thousands of Canadian dollars)

	2013	2012
Actuarial present value of accrued benefits at beginning of the year...	(201,611)	(221,340)
Interest and other income	(13,063)	(14,382)
Benefits paid	30,396	32,947
Experience gains	1,170	1,164
Actuarial present value of accrued benefits at end of the year	(183,108)	(201,611)

The accompanying notes are an integral part of these financial statements.

Public Accounts of Canada, 2012-2013
Government Annuities Account — Continued

**Notes to the Financial Statements
for the Year ended March 31, 2013**

1. Authority, Objective and Responsibilities

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada (HRSDC) and operates through the Consolidated Revenue Fund.

2. Significant Accounting Policies

(a) Basis of presentation

The financial statements of the Account are prepared in accordance with Canadian accounting standards for pension plans (Section 4600). This section requires pension plans of publicly accountable enterprises to comply on a consistent basis with the International Financial Reporting Standards (IFRS) to the extent that those standards do not conflict with the requirements of the Section 4600, which take precedence.

(b) Actuarial present value of accrued benefits

The method utilized to calculate the actuarial present value of accrued benefits is in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Act* and regulations.

The actuarial present value of accrued benefits comprises, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of the actuarial present value of accrued benefits may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is charged as a decrease or increase in the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is recorded on an accrual basis and is calculated on the actuarial present value of accrued benefits as prescribed by the *Government Annuities Improvement Act* and the *Government Annuities Regulations*.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Reclaimed annuities

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. If the annuitants are subsequently located, the actuarial present value of these annuities is transferred back to the Account.

(g) Services received without charge

Administrative services received without charge from HRSDC are recorded in the statement of changes in net assets available for benefits at their estimated cost. A corresponding amount is credited directly to the statement of changes in net assets available for benefits.

(h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial present value of accrued benefits, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial present value of accrued benefits and related accounts could change materially in the near term.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven per cent in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Regulations*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

Government Annuities Account — Concluded**Notes to the Financial Statements****for the Year ended March 31, 2013 — Concluded****4. Actuarial Present Value of Accrued Benefits**

The Office of the Chief Actuary, Office of the Superintendent of Financial Institutions Canada, performed the annual actuarial valuation of the Government Annuities Account as at March 31, 2013.

The *Government Annuities Improvement Act* and *Government Annuities Regulations* prescribe the basis upon which the actuarial present values of accrued benefits are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The actuary has indicated that the assumptions used to assess the actuarial present values of accrued benefits comply with legislative requirements and are, in aggregate, reasonable and appropriate.

The next actuarial valuation will be performed as at March 31, 2014.

	2013	2012
	(in thousands of Canadian dollars)	
Actuarial present value of accrued benefits is comprised of:		
Deferred annuities	8,569	9,529
Matured annuities	174,539	192,082
	183,108	201,611

5. Capital Management

The primary objective with respect to capital management is to ensure that the Account has adequate capital to meet its obligations to annuitants. All deposits and withdrawals to the Account are made to the Consolidated Revenue Fund (CRF) and returns on deposits are legislated through the *Government Annuities Improvement Act* (the *Act*). In addition, the *Act* requires that any deficit or surplus in the Account is charged or credited to the CRF.

The Account is valued on an actuarial basis each year, with the objective of reporting the present value of the deferred and matured annuities, as required in the *Act*, to the Government of Canada to ensure the Account is sufficiently funded.

The Account has no externally imposed restrictions on capital. There has been no change in the Account's approach to capital management over the prior year.

6. Financial Risk Management

The Account's assets are held in a specified purpose account within the Consolidated Revenue Fund. As such, the Account is not exposed to any significant market risk (risk from fluctuations in equity and commodity prices, interest and foreign exchange rates and credit spreads), liquidity risk (risk that the Account does not have sufficient cash to meet its current liabilities), or credit risk (risk that a counterparty defaults or becomes insolvent). Accordingly, the Account has not provided a market risk sensitivity analysis.

7. Related Party Transactions

The Account is related to Government departments, agencies and Crown corporations through common control held by the Government of Canada. There were no further significant transactions with related parties other than those described in Note 2 (g), Services received without charge.

**Royal Canadian Mounted Police (Dependants)
Pension Fund**

Management Responsibility for Financial Statements

Responsibility for the integrity and fairness of the financial statements of the Royal Canadian Mounted Police (Dependants) Pension Fund rests with the management of the RCMP.

The financial statements of the Royal Canadian Mounted Police (Dependants) Pension Fund have been prepared in accordance with Canadian accounting standards for pension plans. The financial statements include management's best estimates and judgments where appropriate.

To fulfill its accounting and reporting responsibilities, management has developed and maintained books, records, internal controls and management practices designed to provide reasonable assurance as to the reliability of the financial information and to ensure that transactions are in accordance with the *Royal Canadian Mounted Police Pension Continuation Act* and regulations as well as the *Financial Administration Act* and regulations.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

Bob Paulson
Commissioner

Alain Duplantie, BBA, MBA, CGA
*Deputy Commissioner
Chief Financial and Administrative Officer*

August 9, 2013

**Royal Canadian Mounted Police (Dependants)
Pension Fund — Continued**

Independent Auditor's Report

To the Minister of Public Safety

Report on the Financial Statements

I have audited the accompanying financial statements of Royal Canadian Mounted Police (Dependants) Pension Fund, which comprise the statement of financial position as at 31 March 2013 and the statement of changes in net assets available for benefits and statement of changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Royal Canadian Mounted Police (Dependants) Pension Fund as at 31 March 2013, and the changes in its net assets available for benefits and changes in its pension obligations for the year then ended in accordance with Canadian accounting standards for pension plans.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of Royal Canadian Mounted Police (Dependants) Pension Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act*, and the *Royal Canadian Mounted Police Pension Continuation Act* and regulations.

Louise Bertrand, CPA, CA

Principal

for the Auditor General of Canada

9 August 2013

Ottawa, Canada

Royal Canadian Mounted Police (Dependants)
Pension Fund — Continued

Statement of Financial Position
As at March 31

	2013	2012
	\$	\$
Assets		
Due from the Consolidated Revenue Fund	22,676,882	24,169,509
Liabilities		
Pension benefits payable (Note 3)	322,571	229,690
Net assets available for benefits	22,354,311	23,939,819
Pension obligations (Note 4)	20,443,534	22,119,442
Excess of net assets available for benefits over pension obligations	1,910,777	1,820,377

The accompanying notes are an integral part of these financial statements.

Approved by:

Bob Paulson
Commissioner

Alain Duplantic, BBA, MBA, CGA
Deputy Commissioner
Chief Financial and Administrative Officer

August 9, 2013

Statement of Changes in Net Assets
Available for Benefits
Year ended March 31

	2013	2012
	\$	\$
Net assets available for benefits, beginning of year	23,939,819	25,297,146
Increase in net assets available for benefits:		
Interest income on amount due from the Consolidated Revenue Fund. . .	1,297,701	1,464,314
Past service contributions from participants.	3,719	3,953
Total increase in net assets available for benefits	1,301,420	1,468,267
Decrease in net assets available for benefits:		
Survivor benefit payments	(2,886,928)	(2,825,594)
Decrease in net assets available for benefits	(1,585,508)	(1,357,327)
Net assets available for benefits, end of year	22,354,311	23,939,819

The accompanying notes are an integral part of these financial statements.

Statement of Changes in Pension Obligations
Year ended March 31

	2013	2012
	\$	\$
Pension obligations, beginning of year .	22,119,442	23,591,078
Net interest accrued on benefits.	1,207,301	1,350,005
Past service contributions from participants.	3,719	3,953
Pension benefits payable	(322,571)	(229,690)
Survivor benefit payments	(2,564,357)	(2,595,904)
Pension obligations, end of year	20,443,534	22,119,442

The accompanying notes are an integral part of these financial statements.

Royal Canadian Mounted Police (Dependants) Pension Fund — Continued

Notes to the Financial Statements
Year ended March 31, 2013

1. Description of the Fund

The following is a summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund.

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (the *Act*) (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, the right to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter.

The RCMP is responsible for the management of the Fund. Responsibility for the day-to-day administration of the Fund was outsourced to Morneau Shepell. The Office of the Chief Actuary ("OCA") of the Office of the Superintendent of Financial Institutions ("OSFI") performs periodic actuarial valuations of the Fund.

All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

The Fund is accounted for using the standards applicable to a defined benefit pension plan as described in Note 2(a).

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

(c) Survivor benefit payments

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit.

iii. Benefit Limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(d) Dividends on survivor benefit payments

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(e) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

**Royal Canadian Mounted Police (Dependants)
Pension Fund — Continued**

Notes to the Financial Statements

Year ended March 31, 2013 — Continued

2. Significant accounting policies

(a) Basis of presentation

The financial statements present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members, on an ongoing basis. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

These financial statements are prepared in Canadian dollars, the Fund's functional currency, in accordance with Canadian accounting standards for pension plans in Part IV of the Canadian Institute of Chartered Accountants (CICA) Handbook, Section 4600. Section 4600 provides specific accounting guidance on investments and pension obligations. For accounting policies that do not relate to either investments or pension obligations, the Fund complies with International Financial Reporting Standards (IFRS) in Part I of the CICA Handbook. To the extent that IFRS in Part I is inconsistent with Section 4600, Section 4600 takes precedence.

The financial statements for the year ended March 31, 2013 were authorized for issue by the signatories on August 9, 2013.

(b) Significant accounting policies

The significant accounting policies are as follows:

i. Interest income on the amount due from the Consolidated Revenue Fund

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity. Interest on the amount due from the Consolidated Revenue Fund is recognized on an accrual basis.

ii. Due from the Consolidated Revenue Fund

The government has a statutory obligation to pay benefits relating to the Fund. This pension obligation is to the survivors of the participants who contributed to the Fund over the years. The government

tracks the transactions related to contributions, the interest on the amount due from the Consolidated Revenue Fund and the survivor benefit payments. All cash receipts are deposited to and all payments are made from the Consolidated Revenue Fund (CRF).

The amount due from the Consolidated Revenue Fund is categorized as other asset.

iii. Survivor benefit payments

Benefits are recognized on an accrual basis as a reduction of Pension Obligations and Net Assets Available for Benefits upon the death of a member who has made the scheduled contributions and has left them in the Fund or upon the death of a widow.

iv. Pension obligations

The value of pension obligations during the year is based on a triennial actuarial valuation which is prepared by the OCA. It uses the projected benefit method prorated on pensionable service and management's best estimates, as at the valuation date, of various economic and non-economic assumptions. For the interim years, the assumptions used in the triennial valuation are evaluated for continued relevancy and the valuation is adjusted by the actuary for transactions occurring during the period.

v. Services provided without charge and related party transactions

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are insignificant in the context of the financial statements taken as a whole. These services include the following:

- Financial management and other support services from the Royal Canadian Mounted Police;
- Actuarial valuation and other services from the Office of the Chief Actuary;
- Cheques issued from Public Works and Government Services Canada; and
- Office of the Auditor General audit costs.

Royal Canadian Mounted Police (Dependants) Pension Fund — *Continued*

Notes to the Financial Statements

Year ended March 31, 2013 — *Continued*

(c) Sources of estimation uncertainty

In preparing these financial statements, management uses estimates and assumptions that primarily affect the reported amounts of liabilities and related disclosures.

In making estimates and using assumptions, management relies on external information and observable conditions where possible. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ significantly from the estimates and assumptions. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The Pension Obligations are the most significant item where estimates and assumptions are used. The Pension Obligations depend on a number of factors that are determined on an actuarial basis using a number of estimates and assumptions, such as discount rates (future Fund yields), mortality rates, proportion of members married, and age of new widows. The Fund consults with external actuaries from the Office of the Chief Actuary regarding these estimates and assumptions annually. Any changes will impact the carrying amount of the Pension Obligations. Details of these estimates and assumptions have been disclosed in Note 4.

3. Pension benefits payable

Pension Benefits Payable represent the lump sum benefits that became payable upon the death of members or widows during the year but had not yet been approved by the Minister for payment. At March 31, 2013, the Pension Benefits Payable were \$322,571 (\$229,690 as at March 31, 2012).

4. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2010 by the Office of the Chief Actuary. The valuation disclosed an actuarial surplus of \$2,665,000. In a decision dated June 9, 2011, the Treasury Board approved that a portion of this surplus will be distributed by annual effective increases in the pension amount of 2.0 percent as at April 1, 2011, 2.0 percent as at

April 1, 2012 and 2.0 percent as at April 1, 2013 and by increases to lump sum death benefits and residual payments.

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 86 years and the remaining life of the Fund was estimated at 27 years as at March 31, 2010.

The obligations for pension benefits are determined on an actuarial basis and incorporate management's best estimates of future economic events and involve both economic and non-economic assumptions. The non-economic assumptions include considerations such as mortality rates, proportion of members married, and age of new widows. The primary economic assumptions relate to Fund yields. The yields are based on the rate applicable to a portfolio of notional 20 year Government of Canada bonds as at the date of the triennial actuarial valuation.

The current Fund yield of 5.70 percent per annum (6.10 percent in 2012) is consistent with the estimated yield (5.82 percent) used for the immediate future in the actuarial valuation. The expected long term Fund yield is estimated to decline to 4.81 percent per annum by the year 2024 and to rise to the ultimate level of 5.20 percent by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2013, to estimate the actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year. No changes were made to the economic or non-economic assumptions for the fiscal year ended March 31, 2013. The pension obligation at March 31, 2013 was \$20,443,534 (\$22,119,442 as at March 31, 2012).

The next statutory actuarial valuation as at March 31, 2013 is currently underway and is expected to be tabled in Parliament in 2014.

During the year, no amendments were made to the Fund (2012 - nil).

Royal Canadian Mounted Police (Dependants)

Pension Fund — Concluded

Notes to the Financial Statements

Year ended March 31, 2013 — Concluded

5. Capital management

The primary objective with respect to capital management is to ensure that the Fund has adequate capital to meet its obligations to all current Fund members and their survivors.

The Fund is not subject to any externally imposed capital requirements and the surpluses or deficits are determined regularly by an actuarial valuation that is prepared by an independent actuary and considered as the Fund's capital.

The actuary's valuation is used to measure the long-term health of the Fund. The actuary tests the Fund's ability to meet its obligations to all current Fund members and their survivors. Using an assumed rate of return, the actuary projects the Fund's benefits to estimate the current value of the liability, which is compared to the Fund's net assets available for benefits and the future contributions for all current Fund members. The result of the comparison is either a surplus or a deficit. In either case, the funding policy as described in Note 1 (b) will be used to ensure that the capital of the Fund is maintained.

There have been no changes to the capital management policy of the Fund.

6. Financial risk management

The Fund's assets are held in a special purpose account within the Consolidated Revenue Fund of the Government of Canada. As such, the Fund is not exposed to any significant market risk (risk of loss from fluctuations in equity and commodity prices, interest and foreign exchange rates and credit spreads), liquidity risk (risk that the Fund does not have sufficient cash to meet its current liabilities), or credit risk (risk that a counterparty defaults or becomes insolvent). Accordingly, the Fund has not provided a market risk sensitivity analysis.

7. Reclassification of prior year comparative figures

Certain prior year comparatives have been reclassified to conform to the current year's presentation. The reclassification relates to the Statement of Changes in Pension Obligations only and is not material. As a result, a third Statement of Financial Position as at April 1, 2012 and the related note disclosures have not been provided.

Section 7

2012-2013

Public Accounts of Canada

Cash and Accounts Receivable

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Cash and cash equivalents	7.2
Taxes receivable	7.3
Other accounts receivable	7.4

Cash and Accounts Receivable

This section contains information on accounts reported on the Consolidated Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

Table 7.1

Cash and Accounts Receivable

	March 31/2013	March 31/2012
	\$	\$
Cash and cash equivalents, Table 7.2.....	27,341,036,225	17,143,276,454
Taxes receivable, Table 7.3.....	92,114,538,870	86,005,561,641
Other accounts receivable, Table 7.5.....	4,698,326,405	4,513,167,844
Total cash and accounts receivable.....	124,153,901,500	107,662,005,939

Cash and Cash Equivalents

Cash consists of public moneys on deposit and cash in transit at March 31st. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash with the Bank of Canada includes operational balances and balances held for the Prudential Liquidity Fund. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Cash equivalents consist mainly of term deposits resulting from auctions administered by the Bank of Canada and the Department of Finance on behalf of the Minister of Finance. The short term deposits, denominated in Canadian dollars, are made from a portion of the daily surplus of cash balance and have a short term maturity, usually not exceeding 31 calendar days.

Table 7.2 presents a summary of the cash and cash equivalents.

Table 7.2

Cash and Cash Equivalents

	March 31/2013	March 31/2012
	\$	\$
Cash in bank —		
Canadian currency ⁽¹⁾	18,073,595,015	6,068,164,441
Foreign currencies ⁽²⁾	211,116,546	650,413,953
Special deposits ⁽³⁾	50,000,000	65,000,000
Total cash in bank.....	18,334,711,561	6,783,578,394
Cash in transit —		
Cash in hands of collectors and in transit.....	7,616,796,481	8,388,911,848
Other cash — Consolidated Crown corporations and other entities ⁽⁴⁾	508,927,000	514,730,000
Total cash in transit.....	8,125,723,481	8,903,641,848
Less: Outstanding cheques and warrants —		
Outstanding cheques ⁽⁵⁾	5,100,123,917	5,093,683,754
Imprest account cheques ⁽⁶⁾	94,831	208,783
Total outstanding cheques and warrants.....	5,100,218,748	5,093,892,537
Total cash.....	21,360,216,294	10,593,327,705
Cash equivalents.....	5,980,819,931	6,549,948,749
Total cash and cash equivalents.....	27,341,036,225	17,143,276,454

⁽¹⁾ Included in Canadian currency is \$15,000,000,000 (\$4,000,000,000 in 2012) with respect to the Prudential Liquidity Fund.

⁽²⁾ These balances denominated in US dollars include cash and cash equivalents which have been translated into Canadian dollars at March 31.

⁽³⁾ These are balances in the hands of financial institutions for the reimbursement of GST refund payments issued by the Ministère du Revenu du Québec on behalf of the Government.

⁽⁴⁾ These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

⁽⁵⁾ Receiver General cheques issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to other revenues. During the year, an amount of \$39,797,073 (\$40,937,561 in 2012) was transferred to other revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

⁽⁶⁾ Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to other revenues), are recorded in this account.

7.2 Cash and Accounts Receivable

Taxes Receivable

Taxes receivable include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year end. Amounts receivable also include related amounts for interest and penalties.

Taxes receivable include taxes, premiums and contributions collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the taxes receivable to amounts that approximate their net realizable value.

Table 7.3 presents taxes receivable by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.3
Taxes Receivable as at March 31

	2013			2012		
	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable
	\$	\$	\$	\$	\$	\$
Taxes receivable —						
Income taxes receivable —						
Individuals	49,082,126,893	6,488,467,734	42,593,659,159	45,897,369,231	6,096,866,085	39,800,503,146
Employers	16,814,921,560	1,078,470,636	15,736,450,924	17,210,589,225	1,039,037,923	16,171,551,302
Corporations	13,753,844,431	1,869,359,235	11,884,485,196	12,520,733,660	1,785,709,725	10,735,023,935
Non-residents	1,208,658,598	134,326,977	1,074,331,621	1,173,720,355	113,939,045	1,059,781,310
Goods and services taxes receivable	20,625,564,995	2,713,768,204	17,911,796,791	18,541,512,448	2,906,088,048	15,635,424,400
Customs duties receivable	479,400,558	18,523,095	460,877,463	248,146,174	13,200,682	234,945,492
Excise taxes and duties receivable	2,505,389,013	52,451,297	2,452,937,716	2,414,469,499	46,137,443	2,368,332,056
Total	104,469,906,048	12,355,367,178	92,114,538,870	98,006,540,592	12,000,978,951	86,005,561,641

Table 7.4 presents the aging for taxes receivable for the period over which claims at March 31 have been outstanding. Receivables based on estimates of unassessed taxes at year end are included in current receivables.

Table 7.4
Aging of Taxes Receivable

	Year ended March 31	
	2013	2012
	\$	\$
Taxes receivable		
Less than one year	70,196,417,812	66,161,826,462
1-2	6,434,206,424	5,744,207,719
2-3	4,620,057,093	4,515,312,487
3-4	4,145,573,641	3,695,849,593
4-5	3,380,086,632	3,041,584,611
Over 5 years	15,693,564,446	14,847,759,720
Total	104,469,906,048	98,006,540,592

Other Accounts Receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2013.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

Table 7.5
Other Accounts Receivable as at March 31

	2013			2012		
	Gross receivables	Allowance for doubtful accounts	Net receivables	Gross receivables	Allowance for doubtful accounts	Net receivables
	\$	\$	\$	\$	\$	\$
Other receivables ⁽¹⁾	4,540,716,274	1,710,375,869	2,830,340,405	4,342,297,568	1,678,284,724	2,664,012,844
Accounts receivable of consolidated Crown corporations and other entities	1,867,986,000		1,867,986,000	1,849,155,000		1,849,155,000
Total	6,408,702,274	1,710,375,869	4,698,326,405	6,191,452,568	1,678,284,724	4,513,167,844

⁽¹⁾ Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivable for the period over which claims at March 31 have been outstanding.

Table 7.6
Aging of Other Accounts Receivable

	Year ended March 31	
	2013	2012
	\$	\$
Outstanding days		
0-30	1,775,858,832	1,783,119,425
31-60	181,997,720	222,884,637
61-90	178,149,794	95,534,313
91-365	430,633,933	388,963,453
Over 365	1,974,075,995	1,851,795,740
Total	4,540,716,274	4,342,297,568
Accounts receivable of consolidated Crown corporations and other entities	1,867,986,000	1,849,155,000
Total	6,408,702,274	6,191,452,568

Section 8

2012-2013

Public Accounts of Canada

Foreign Exchange Accounts

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Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$10,802 million as at March 31, 2013 (\$10,715 million as at March 31, 2012); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

Table 8.1
Foreign Exchange Accounts

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	62,140,903,009	17,094,974,096	15,854,531,712	63,381,345,393
International Monetary Fund — Subscriptions	9,841,687,840		147,829,132	9,693,858,708
International Monetary Fund — Loans	1,325,101,712	182,840,815	51,458,977	1,456,483,550
	73,307,692,561	17,277,814,911	16,053,819,821	74,531,687,651
Less:				
International Monetary Fund — Notes payable	7,057,775,556	416,103,013	17,693,181	6,659,365,724
Special drawing rights allocations	9,252,781,835	138,983,346		9,113,798,489
	16,310,557,391	555,086,359	17,693,181	15,773,164,213
Total	56,997,135,170	17,832,901,270	16,071,513,002	58,758,523,438

International Reserves held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2013, together with the Independent Auditor's Report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2013. Gold held by the Account is valued at SDR 35 per fine ounce (\$53.27 Cdn as at March 31, 2013 and \$54.08 Cdn as at March 31, 2012).

In 2012-2013, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$15,533 million, an adjustment of \$1,401 million to recognize the net income of the Exchange Fund Account for the period April 1, 2012 to March 31, 2013, and a net valuation adjustment of \$161 million. Receipts and other credits consisted of repayments of advances of \$15,855 million.

Table 8.2
International Reserves held in the Exchange Fund Account
(in millions of dollars)

	March 31/2013	March 31/2012
US dollar cash and cash equivalents	313	319
US dollar marketable securities	36,599	33,034
Euro cash and cash equivalents	16	163
Euro marketable securities	17,462	18,951
Japanese yen cash and cash equivalents	8	7
Japanese yen marketable securities	306	342
Short-term deposits		299
Special drawing rights	8,671	9,020
Gold	6	6
Total	63,381	62,141
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars	40,189	36,472
Euro	16,456	18,187
Japanese yen	306	341
Special drawing rights (2013, SDR 4,669 million; 2012, SDR 4,599 million)	6,998	7,106
Canadian dollars	(1,969)	(1,637)
Total advances from the Consolidated Revenue Fund	61,980	60,469
Total net revenue for the year	1,401	1,672
Total	63,381	62,141

International Monetary Fund

Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2012-2013, receipts and other credits consisted of a valuation adjustment of \$148 million.

Loans

This account records the value of interest-bearing loans made under Canada's multi-lateral and bi-lateral borrowing arrangements with the IMF. The purpose of these arrangements is to provide temporary resources for IMF-member countries requiring balance of payment assistance.

There are two outstanding lending arrangements with the IMF outside of the quota system: the multi-lateral New Arrangements to Borrow (NAB) and General Arrangements to Borrow (GAB).

Canada's participation in the expanded New Arrangements to Borrow (NAB) became effective on March 11, 2011. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 7,624 million. As at March 31, 2013, SDR 957 million or \$1,456 million (SDR 858 million or \$1,325 million in 2012) in lending has been provided to the IMF under the NAB.

Canada also participates in the General Arrangements to Borrow (GAB) which was most recently renewed in November 2012. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 893 million. As at March 31, 2013, no lending had been provided to the IMF under the GAB.

Canada's temporary bi-lateral borrowing agreement with the IMF provided for maximum lending to the IMF of US \$10 billion. This agreement with the IMF expired on March 31, 2013.

Collectively, the outstanding loans under multi-lateral arrangements with the IMF cannot exceed SDR 8,517 million at any given time. This reflects the maximum commitment under both the NAB and GAB.

At March 31, 2013, a total of SDR 957 million or \$1,456 million was outstanding under these arrangements. Amounts advanced under these arrangements are considered part of the Official International Reserves of Canada.

Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2012-2013, notes payable to the IMF decreased by \$398 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The SDR is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2012-2013, payments and other charges consisted of a valuation adjustment of \$139 million.

Supplementary Statement

Exchange Fund Account

Statement of responsibility

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in the Report on the Management of Canada's Official International Reserves rests with the Department of Finance. The operations of the Account are governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent for the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from Canadian public sector accounting standards. These policies were applied on a basis consistent with that of the preceding year. The information included in these financial statements is based on the best estimates and judgement of the Department of Finance and the Bank of Canada, with due consideration given to materiality.

The Department of Finance establishes policies for the Account's transactions and investments. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada maintains appropriate financial systems and related internal controls to provide reasonable assurance that financial information is reliable, assets are safeguarded and transactions are properly authorized in accordance with the *Currency Act*. The system of internal control is supported by an internal audit department, whose functions include reviewing internal controls, including accounting and financial controls and their application. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of the audit to the Minister of Finance.

The Report on the Management of Canada's Official International Reserves is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

Mark Carney
Governor
Bank of Canada

Michael Horgan
Deputy Minister
Department of Finance

Sheila Vokey, CPA, CA
Chief Accountant and Chief Financial Officer
Bank of Canada

Ottawa, Canada
27 May 2013

Exchange Fund Account — Continued

Independent Auditor's Report

To the Minister of Finance

Report on the Financial Statements

I have audited the accompanying financial statements of the Exchange Fund Account, which comprise the statement of financial position as at 31 March 2013, and the statement of operations and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Exchange Fund Account as at 31 March 2013, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of the Exchange Fund Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Nancy Y. Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

27 May 2013
Ottawa, Canada

Exchange Fund Account — Continued

Statement of Financial Position

as at 31 March

(in millions of Canadian dollars)

	2013	2012
Financial assets		
Cash and cash equivalents (Note 3, 8) ..	337	788
Investments		
Marketable securities (Note 4, 8)	54,368	52,326
Special drawing rights (Note 5, 8)	8,671	9,020
Gold (Note 6, 8)	6	6
Total investments	63,045	61,352
Total financial assets	63,382	62,140
Liabilities		
Due to the Consolidated Revenue Fund (Note 7)	63,382	62,140

Commitments (Note 9)

The accompanying notes are an integral part of these financial statements.

Approved by:

Mark Carney
Governor
Bank of Canada

Michael Horgan
Deputy Minister
Department of Finance

Sheila Vokey, CPA, CA
Chief Accountant and Chief Financial Officer
Bank of Canada

Exchange Fund Account — Continued**Statement of Operations
for the year ended 31 March**
(in millions of Canadian dollars)

	2013	2012
Net revenue from investments		
Marketable securities		
Interest	1,091	1,245
Gains on sale of marketable securities	404	513
Transaction costs and other	(3)	(1)
Cash and cash equivalents	1	1
Special drawing rights	8	31
Gains on sale of gold	13	
Total net revenue from investments	1,514	1,789
Other		
Net foreign exchange loss	(113)	(117)
Net revenue for the year (Note 1, 7)	1,401	1,672

The accompanying notes are an integral part of these financial statements.

**Statement of Cash Flows
for the year ended 31 March**
(in millions of Canadian dollars)

	2013	2012
Cash flows from operating activities		
Interest received		
Marketable securities	1,271	1,366
Other	1	1
Purchase of marketable securities	(45,772)	(48,197)
Proceeds from the sale or maturity of marketable securities	44,162	41,054
Purchase of foreign currencies	270	448
Sale of foreign currencies	(2,045)	(1,845)
Net cash used in operating activities	(2,113)	(7,173)
Cash flows from financing activities		
Increase in advances from the Consolidated Revenue Fund	13,861	19,628
Repayment of advances to the Consolidated Revenue Fund	(12,231)	(12,000)
Net cash provided by financing activities	1,630	7,628
Effects of exchange rate changes on cash and cash equivalents	32	19
(Decrease) increase in cash and cash equivalents	(451)	474
Cash and cash equivalents, beginning of year	788	314
Cash and cash equivalents, end of year (Note 3)	337	788

The accompanying notes are an integral part of these financial statements.

Exchange Fund Account — Continued

Notes to the Financial Statements
for the year ended 31 March 2013

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 93 percent (94 percent at 31 March 2012) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's Statement of Investment Policy.

Assets held in the Account are managed to provide foreign-currency liquidity to the government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions have been aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian public sector accounting standards.

(a) Revenue recognition

Revenue from investments is recorded net of transactions costs on an accrual basis and includes interest earned, amortization of premiums and discounts using the straight line method, gains or losses on sales of securities and on sales of gold, and revenues from securities lending activities. Interest is accrued on short-term deposits, deposits held under repurchase agreements, marketable securities, and Special Drawing Rights.

(b) Expense recognition

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada and Department of Finance. These costs are not significant in relation to the asset portfolio and have not been recognized in the financial statements.

In addition, the notional cost of the funding of the Account's assets and advanced by the CRF is not recognized in the financial statements.

(c) Financial assets

Cash and cash equivalents

Cash and cash equivalents consists of cash and short-term deposits. Short-term deposits are recorded at cost and are generally held to maturity. The resulting revenue is included in revenues from cash and cash equivalents.

Deposits held under repurchase agreements

Deposits held under repurchase agreements are recorded at cost. The resulting revenue is included in revenues from marketable securities. At the reporting date, the Account did not hold deposits held under repurchase agreement.

Exchange Fund Account — Continued**Notes to the Financial Statements**

for the year ended 31 March 2013 — Continued

Marketable securities

Purchases and sales of securities are recorded at the settlement dates. Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. The carrying value of marketable securities includes accrued interest. The securities loaned under the securities lending program continue to be accounted for as investment assets.

Short-term deposits, Deposits held under repurchase agreements and Marketable securities are written down to their recoverable amount in the event of an other than temporary impairment in the fair value. Write-downs to reflect other than temporary impairment are included in Net revenue from investments in the Statement of Operations.

Special Drawing Rights

SDR's are initially recorded at cost and are subsequently translated into Canadian dollars at market exchange rates.

Gold

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(d) Translation of foreign currencies and Special Drawing Rights

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet date, which were as follows:

Translation of foreign currencies and Special Drawing Rights into Canadian dollar equivalents

	2013	2012
US dollars	1.0160	0.9975
Euros	1.3024	1.3304
Japanese yen	0.0108	0.0120
SDRs	1.5220	1.5452

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the Statement of Operations.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Use of estimates and measurement uncertainty

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the disclosure of the fair value of assets (Note 8d) and disclosure of the notional cost of advances (Note 7).

3. Cash and cash equivalents

At 31 March, cash and cash equivalents consisted of the following:

Cash and Cash Equivalents

(in millions of Canadian dollars)

	2013 Carrying value	2012 Carrying value
Cash		
US dollars	313	319
Euros	16	163
Japanese yen	8	7
Total cash	337	489
Short-term deposits		299
Total — Cash and cash equivalents ..	337	788

Short-term deposits are money market transactions where the Account invests funds with designated counterparties.

Exchange Fund Account — Continued

Notes to the Financial Statements

for the year ended 31 March 2013 — Continued

4. Marketable securities

Marketable securities include treasury notes, treasury bills, bonds and money market instruments.

Marketable securities

(in millions of Canadian dollars, unless otherwise stated)

Term to maturity	31 March 2013								31 March 2012		
	Under 6 months		6 months to under 1 year		1 year to under 5 years		5 years and over		Total		
	Amortized cost	Yield %	Amortized cost	Yield %	Amortized cost	Yield %	Amortized cost	Yield %	accrued interest	Carrying value	Carrying value
US dollar											
Sovereign.....	7,662	0.16	377	0.16	5,821	0.99	11,785	2.88	105	25,750	20,397
Supra National	359	1.33	366	3.07	4,120	2.48	699	3.25	44	5,588	6,241
Agencies and other.....	934	0.24	586	1.99	2,311	2.84	1,397	3.71	33	5,261	6,396
Total — US dollar	8,955		1,329		12,252		13,881		182	36,599	33,034
Euro											
Sovereign.....	1,157	0.55	413	1.86	4,485	2.38	7,104	2.67	265	13,424	13,587
Supra National	55	3.50	167	0.18	855	2.69	511	2.81	38	1,626	2,318
Agencies and other.....	20	1.40	165	3.96	1,420	3.41	768	3.18	39	2,412	3,045
Total — Euro.....	1,232		745		6,760		8,383		342	17,462	18,950
Japanese yen											
Sovereign.....			54	0.81	252	0.30			1	307	342
Total — Japanese yen			54		252				1	307	342
Total marketable securities ..	10,187		2,128		19,264		22,264		525	54,368	52,326

The yield in the above table represents the weighted average yield to maturity based on the par value at the end of the fiscal year for the respective securities.

At 31 March 2013, the net unamortized premium on marketable securities amounted to \$466 million (\$435 million at 31 March 2012).

Under the securities lending program, the Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At 31 March 2013, US\$1,288 million (par value) US Treasury Bills (US\$1,807 million (par value) at 31 March 2012) and US\$300 million (par value) Treasury Notes (nil at 31 March 2012), were being used in the securities lending program with financial institutions.

5. Special Drawing Rights

The special drawing right (SDR) is an international reserve asset created by the International Monetary Fund (IMF) in 1969 to supplement the existing official reserves of member countries. SDRs are allocated to member countries in proportion to their IMF quotas. The SDR serves as the unit of account of the IMF and its value is based on a basket of key international currencies.

6. Gold

In November 2012, the Account entered into an agreement with the Royal Canadian Mint for the distribution and selling of 30,000 George V 1912-1914 coins (13,120.4 ounces of fine gold). The sales process will run until December 2013. At 31 March 2013, 14,626 coins (5,921.0 ounces of fine gold) have been sold. Proceeds from the sale of gold are received and remitted to the Consolidated Revenue Fund by the Department of Finance.

7. Due to the Consolidated Revenue Fund (CRF)

The Account is funded by the Government of Canada through interest-free advances from the CRF. Advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance. Pursuant to Section 19 of the *Currency Act*, these advances are limited to \$100 billion by order of the Minister of Finance in September of 2009.

The CRF advances the proceeds of Government of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by the Government of Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

8. 10 Foreign Exchange Accounts

Exchange Fund Account — Continued**Notes to the Financial Statements****for the year ended 31 March 2013 — Continued**

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

At 31 March, advances from the CRF were comprised of the following currencies:

Currency composition of advances from the CRF

(in millions of Canadian dollars)

	2013	2012
US dollars	40,189	36,472
Euros	16,456	18,186
Japanese yen	306	341
SDR's	6,999	7,106
Subtotal — Foreign currencies	63,950	62,105
Canadian dollars	(1,969)	(1,637)
Net revenue	1,401	1,672
Total	63,382	62,140

For the year ended 31 March 2013, the notional cost of the funding of the Account's assets and advanced by the CRF to the Account is \$1,416 million (\$1,489 million for the year ended 31 March 2012). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

8. Financial instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

(a) Credit risk

Credit risk is the risk that a counterparty to a financial contract will cause a loss to the Account by failing to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the Statement of Investment Policy prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution), by any one issuer or counterparty, and by type of

instruments. The Statement of Investment Policy also specifies the treatment of holdings that do not meet eligibility criteria or limits due to exceptional circumstances such as ratings downgrades.

With respect to the Statement of Investment Policy, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

As stipulated in the *Currency Act*, the Minister may appoint agents to perform services concerning the Account. Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of approved counterparties. Each borrower must enter into a Securities Loan Agreement with at least one of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings.

The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending transactions in order to increase its return on investments.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk, and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or currency risk. The Account is not exposed to significant other price risk.

Exchange Fund Account — Continued

Notes to the Financial Statements

for the year ended 31 March 2013 — Continued

Interest rate and currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Account's assets. Other price risks are mitigated by holding high quality liquid assets.

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk is minimized by limiting the portion of the Government of Canada's foreign liabilities that needs to be renewed within a one year period. In addition, liquidity risk is mitigated by holding short-term investments that are matched to the Government of Canada's maturing liabilities in foreign currencies.

(d) Fair value of financial assets

Financial assets

(in millions of Canadian dollars)

	31 March 2013		31 March 2012	
	Carrying value	Fair value	Carrying value	Fair value
Cash and cash equivalents	337	337	788	788
Investments				
Marketable securities				
US dollar	36,599	38,553	33,034	34,692
Euro	17,462	18,830	18,950	20,067
Japanese yen	307	308	342	345
Total marketable securities	54,368	57,691	52,326	55,104
SDRs	8,671	8,671	9,020	9,020
Gold	6	167	6	181
Total investments	63,045	66,529	61,352	64,305
Total financial assets	63,382	66,866	62,140	65,093

The estimated fair value of cash and cash equivalents is deemed equal to their carrying value given their short term to maturity.

Estimated fair values of marketable securities are based on quoted market prices and include accrued interest. If such prices are not available, the fair value is determined by discounting future cash flows using an appropriate yield curve. During the year, no marketable securities have been written down to reflect other than temporary impairments in the fair value.

The SDR serves as the unit of account for the IMF and its value is based on a 'basket' of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen. As SDRs are translated into Canadian dollar equivalents at rates prevailing at the balance sheet date, the carrying value approximates fair value on the reporting date.

The estimated fair value of gold is based on London fixing of \$1,623.82 at 31 March 2013 (\$1,658.34 at 31 March 2012) per fine ounce.

The fair value of marketable securities and SDRs continuously fluctuates as a result of changes in market conditions, including interest rates, foreign exchange rates and market prices. As discussed in notes 8(a) and 8(b), credit and market risks of marketable securities are managed in accordance with the Account's Statement of Investment Policy and the asset-liability management policy. These risk management practices mitigate the risk of fair value fluctuations of marketable securities.

9. Commitments

(a) Foreign currency swaps

Foreign currency swaps are agreements that exchange one type of obligation for another involving different currencies and the exchange of the principal amounts and interest payments. The Account may enter into short-term foreign currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the year ended 31 March 2013 (no drawing during the year ended 31 March 2012), and there were no commitments outstanding at 31 March 2013 (no commitments outstanding at 31 March 2012).

(b) Foreign currency contracts

A foreign currency contract is a commitment to purchase or sell a foreign currency at the spot rate, requiring settlement within two days. In the normal course of operations, the Account enters into foreign currency contracts. At 31 March 2013, the Account had no contracts to sell foreign currency (nil at 31 March 2012) and no unrealized gains (losses) were recorded in net revenue at 31 March 2013 (nil at 31 March 2012).

Exchange Fund Account — Concluded**Notes to the Financial Statements****for the year ended 31 March 2013 — Concluded***(c)* Investment contracts

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March.

Investment contracts

(in millions of Canadian dollars)

	2013		2012	
	Contractual value	Fair value	Contractual value	Fair value
Marketable securities				
Euro				
Purchases			191	193
Sales			192	196

10. Comparative figures

Certain of the 2012 comparative figures have been reclassified to conform to the current year's presentation.

Section 9

2012-2013

Public Accounts of Canada

Loans, Investments and Advances

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Loans, Investments and Advances

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity method, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

Other loans, investments and advances are initially recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the approximate net realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the approximate net realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 10 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

Table 9.1

Loans, Investments and Advances

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2	130,662,247,808	70,313,908,141	67,628,265,844	133,347,890,105
Portfolio investments, Table 9.11	94,055,425	1,098,225	6,569,580	88,584,070
National governments including developing countries, Table 9.12	393,080,429	80,878,262	98,874,644	375,084,047
International organizations, Table 9.13	17,365,099,101	910,759,051	25,988,312	18,249,869,840
Provincial and territorial governments, Table 9.14	3,528,945,593	103,088,438	905,611,751	2,726,422,280
Other loans, investments and advances, Table 9.15	24,191,435,492	4,437,739,910	3,184,237,059	25,444,938,343
	176,234,863,848	75,847,472,027	71,849,547,190	180,232,788,685
Less: allowance for valuation	23,314,679,909	777,348,989	1,213,097,930	23,750,428,850
Total	152,920,183,939	76,624,821,016	73,062,645,120	156,482,359,835

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations and enterprises for working capital, capital expenditures and other purposes, investments in the capital stock of corporations, and loans and advances to corporations and enterprises for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise and are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include The Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interests of Canada is provided in the quarterly report entitled *Inventory of Government of Canada Organisations*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

Table 9.2

Enterprise Crown Corporations and Other Government Business Enterprises

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Investments —				
Investments and accumulated profits/losses (Table 9.5)	34,262,689,950	5,058,739,000	1,444,910,000	37,876,518,950
Loans and advances ⁽¹⁾ —				
Canada Mortgage and Housing Corporation —				
Housing	2,707,006,610		121,623,284	2,585,383,326
Joint projects	632,930,273		41,416,911	591,513,362
Real estate	18,944,029		5,391,938	13,552,091
Sewage treatment projects	65,401,117		12,421,774	52,979,343
Student housing projects	133,861,402		15,596,263	118,265,139
	3,558,143,431		196,450,170	3,361,693,261
Finance —				
Business Development Bank of Canada	12,561,438,775	24,275,937,309	23,622,987,460	13,214,388,624
Canada Lands Company Limited	92,445,000	21,852	2,270,000	90,196,852
Canada Mortgage and Housing Corporation	63,036,929,095	2,409,735,000	5,684,931,614	59,761,732,481
Farm Credit Canada	19,325,795,000	38,497,079,000	36,648,957,000	21,173,917,000
	95,016,607,870	65,182,773,161	65,959,146,074	94,240,234,957
Subtotal Loans and advances	98,574,751,301	65,182,773,161	66,155,596,244	97,601,928,218
Less:				
Amount expected to be repaid from future appropriations	2,146,637,464	44,169,158		2,102,468,306
Unamortized discounts and premiums	28,555,979	28,226,822	27,759,600	28,088,757
Total — Loans and advances	96,399,557,858	65,255,169,141	66,183,355,844	95,471,371,155
Total	130,662,247,808	70,313,908,141	67,628,265,844	133,347,890,105

(1) These loans are recorded at cost.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed in Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2013 or 2012.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing, the improvement of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 5 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on March 31, 2037.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 5.00 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on June 30, 2038.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.53 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment due on June 30, 2036.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 9.63 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on March 31, 2023.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on April 1, 2030.

Business Development Bank of Canada

Direct lending to Crown corporations

The Business Development Bank of Canada (BDC) was established in 1974 by the *Federal Business Development Bank of Canada Act* and was continued under its current name by an Act of Parliament on July 13, 1995. The Corporation is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*, is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.92 percent to 2.10 percent per annum.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is a Crown corporation named in Part I of Schedule III of the *Financial Administration Act* and is wholly-owned by the Government of Canada. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, one note has been issued. An amount of \$2.3 million was repaid during the year and an amount of \$2.7 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canada Mortgage and Housing Corporation

Direct lending to Crown corporations

Pursuant to Section 21(1) of the *Canada Mortgage and Housing Act*, the federal government, at the request of the Corporation, may, out of the Consolidated Revenue Fund, lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to Canada Mortgage and Housing Corporation is \$51,653 million in outstanding lending related to the Insurance Mortgage Purchase Program.

All the loans outstanding at year end bear interest at rates from 0.93 percent to 4.24 percent per annum.

Farm Credit Canada

Direct lending to Crown corporations

The Farm Credit Canada was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.83 percent to 3.84 percent per annum.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2013 and 2012 is as follows:

	2012-2013	2011-2012
	(in millions of dollars)	
Corporation —		
Business Development Bank of Canada, .	119.5	111.2
Canada Mortgage and Housing Corporation.	2,206.0	2,301.3
Farm Credit Canada.	221.8	196.5
Total.	2,547.3	2,609.0

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprise in accordance with its own respective accounting policies. Most enterprise Crown corporations and other government business enterprises follow International Financial Reporting Standards.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, accrued interest on borrowings, various other accruals, capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and enterprises. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments and certain actuarial gains and losses related to pensions and other employee future benefits which are recognized in comprehensive income but excluded from net income. Other comprehensive income is excluded from the calculation of the Government's annual deficit. It is instead recorded directly to the Government's accumulated deficit. Upon realization of the gains and losses on financial instruments, the associated amounts are reclassified to the profit or loss of enterprise Crown corporations and other government business enterprises and then, reflected in the government's annual deficit. The actuarial gains and losses related to pensions and other employee future benefits are not reclassified. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as equity contributions provided by the Government. Any unrealized inter-organizational gains and losses are eliminated as part of the modified equity accounting adjustment.

These tables present financial information on parent enterprise Crown corporations and other government business enterprises, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and are excluded from the consolidated financial statements of their parent Crown corporations.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2013 is provided in Table 9.10.

Table 9.3

Summary Combined Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises by Segment

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
Assets, Liabilities and Equity as at March 31, 2013						
Assets						
Financial —						
Third parties	7,386,474	1,638,057	376,495,108	1,907,355	27,676	387,454,670
Government, Crown corporations and other entities	2,155,393	79,294,001	7,881,109	681	6,347	89,337,531
Total financial assets	9,541,867	80,932,058	384,376,217	1,908,036	34,023	476,792,201
Non-financial assets	6,800,538	354,010	1,547,916	275,301	41,576	9,019,341
Total assets as reported	16,342,405	81,286,068	385,924,133	2,183,337	75,599	485,811,542
Elimination adjustments	(122,256)	(1,083)	(226,859)		(235)	(350,433)
Total assets	16,220,149	81,284,985	385,697,274	2,183,337	75,364	485,461,109
Liabilities						
Third parties —						
Borrowings	1,474,779		242,460,479	1,707,670	4,255	245,647,183
Bank of Canada notes in circulation and amounts owing to depositors		60,920,402				60,920,402
Other liabilities	9,048,772	1,527,504	13,272,212	475,667	24,754	24,348,909
Government, Crown corporations and other entities	238,665	18,405,933	98,023,295		204	116,668,097
Total liabilities	10,762,216	80,853,839	353,755,986	2,183,337	29,213	447,584,591
Equity of Canada as reported	5,580,189	432,229	32,168,147		46,386	38,226,951
Elimination adjustments	(122,256)	(1,083)	(226,859)		(235)	(350,433)
Equity of Canada	5,457,933	431,146	31,941,288		46,151	37,876,518
Total liabilities and equity	16,220,149	81,284,985	385,697,274	2,183,337	75,364	485,461,109
Contingent liabilities	59,866	53,863	2,290,848			2,404,577
Contractual obligations	1,783,523	267,342	41,853,153	38,110	9,295	43,951,423
Revenues, Expenses and Other Changes in Equity for the Year Ended March 31, 2013						
Revenues						
Third parties	11,348,668	8,324	14,429,766	3,519,625	184,975	29,491,358
Government, Crown corporations and other entities	459,414	1,684,731	2,114,708	182,568		4,441,421
Total revenues	11,808,082	1,693,055	16,544,474	3,702,193	184,975	33,932,779
Expenses						
Third parties	11,029,710	522,363	9,750,771	3,700,634	180,260	25,183,738
Government, Crown corporations and other entities	281,006	110,049	2,994,384		484	3,385,923
Total expenses	11,310,716	632,412	12,745,155	3,700,634	180,744	28,569,661
Net income (loss) for the year	497,366	1,060,643	3,799,319	1,559	4,231	5,363,118
Equity of Canada, beginning of the year as reported	5,443,046	425,436	28,651,421		42,383	34,562,286
Equity adjustments and other	81,663		(363,107)	(1,559)	(165)	(283,168)
Elimination adjustments	(122,256)	(1,083)	(226,859)		(235)	(350,433)
Other comprehensive income (loss)	(205,640)	29,760	205,568		(63)	29,625
Equity transactions with the Government —						
Dividends	(236,246)	(1,083,610)	(125,054)			(1,444,910)
Capital						
Equity of Canada, end of the year	5,457,933	431,146	31,941,288		46,151	37,876,518

Table 9.4

Financial Position of Enterprise Crown Corporations and Other Government Business Enterprises — Assets, Liabilities and Equity as at March 31, 2013

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises ⁽¹⁾	Assets			Total assets
	Financial	Government, Crown corporations and other entities	Non-financial	
Competitive, self-sustaining				
Blue Water Bridge Authority	17,837	650	227,043	245,530
Canada Development Investment Corporation ⁽²⁾	4,515,188	124,542	162,987	4,802,717
Canada Lands Company Limited ⁽³⁾	198,061	44,474	411,545	654,080
Parc Downsview Park Inc. ⁽³⁾				
Canada Post Corporation	1,951,899	1,922,228	3,105,702	6,979,829
Halifax Port Authority ⁽⁴⁾	4,799	2,445	188,074	195,318
Hamilton Port Authority ⁽⁴⁾	16,690		100,708	117,398
Montreal Port Authority ⁽⁴⁾	48,942	43,222	246,135	338,299
Prince Rupert Port Authority ⁽⁴⁾	53,033		48,958	101,991
Quebec Port Authority ⁽⁴⁾	27,569	6	139,248	166,823
Ridley Terminals Inc.	129,498		226,541	356,039
Royal Canadian Mint	59,129	12,267	331,877	403,273
Saint John Port Authority ⁽⁴⁾	17,086		72,130	89,216
Toronto Port Authority ⁽⁴⁾	38,161		113,138	151,299
Vancouver Fraser Port Authority ⁽⁴⁾	140,544	1	1,100,319	1,240,864
Other Canada Port Authorities ⁽⁴⁾⁽⁵⁾	168,038	5,558	326,133	499,729
Total — Competitive, self-sustaining	7,386,474	2,155,393	6,800,538	16,342,405
Bank of Canada	1,638,057	79,294,001	354,010	81,286,068
Lending and insurance				
Business Development Bank of Canada	18,117,187		66,718	18,183,905
Canada Deposit Insurance Corporation	710,986	1,852,872	11,270	2,575,128
Canada Mortgage and Housing Corporation	295,530,108	5,997,023	477,712	302,004,843
Export Development Canada	36,393,985	31,214	864,244	37,289,443
Farm Credit Canada	25,742,842		127,972	25,870,814
Total — Lending and insurance	376,495,108	7,881,109	1,547,916	385,924,133
Marketing				
Canadian Wheat Board, The ⁽⁶⁾	1,898,490	681	238,973	2,138,144
Freshwater Fish Marketing Corporation	8,865		36,328	45,193
Total — Marketing	1,907,355	681	275,301	2,183,337
Other				
Atlantic Pilotage Authority	3,140		11,455	14,595
Great Lakes Pilotage Authority	797		869	1,666
Laurentian Pilotage Authority	11,148		17,933	29,081
Pacific Pilotage Authority	12,591	6,347	11,319	30,257
Total — Other	27,676	6,347	41,576	75,599
Total	387,454,670	89,337,531	9,019,341	485,811,542
Elimination adjustments		(263,741)	(86,692)	(350,433)
Total	387,454,670	89,073,790	8,932,649	485,461,109

⁽¹⁾ All enterprise Crown corporations listed at the margin in this table are parent Crown corporations.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

⁽²⁾ The financial information of the Canada Development Investment Corporation is consolidated to include the Canada Hibernia Holding Corporation.⁽³⁾ On November 29, 2012 the Minister of Public Works and Government Services Canada and Minister of Status of Women, announced that Canada Lands Company Limited (CLCL) would take full responsibility for the Old Port of Montreal Corp. Inc. (OPMC) and Park Downsview Parc Inc. (PDP). That announcement provided CLCL with the power to determine their strategic operating, investing and financing policies. From that date, the operations of OPMC and PDP are consolidated in the financial statements of CLCL.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
97,606	11,218	109	108,933	136,597			136,597	245,530
	139,452	1,073	140,525	1,445,897	3,216,294	1	4,662,192	4,802,717
47,375	65,462	84,928	197,765	275,145	181,170		456,315	654,080
1,051,115	8,189,350	59,100	9,299,565	(3,474,907)	1,155,171		(2,319,736)	6,979,829
30,774	16,217	745	47,736	96,725	50,857		147,582	195,318
	6,647		6,647	92,385	18,366		110,751	117,398
	113,321	988	114,309	(11,209)	235,199		223,990	338,299
11,734	21,502		33,236	32,542	36,213		68,755	101,991
290	20,328	55,925	76,543	33,018	57,262		90,280	166,823
38,456	118,025		156,481	(484)	64,000	136,042	199,558	356,039
38,976	57,221	21,645	117,842	245,431		40,000	285,431	403,273
	5,867		5,867	21,690	61,659		83,349	89,216
11,603	53,963		65,566	85,733			85,733	151,299
103,485	98,971	1,427	203,883	886,722	150,259		1,036,981	1,240,864
43,365	131,228	12,725	187,318	157,636	154,775		312,411	499,729
1,474,779	9,048,772	238,665	10,762,216	22,921	5,381,225	176,043	5,580,189	16,342,405
	62,447,906	18,405,933	80,853,839	402,229	25,000	5,000	432,229	81,286,068
647,617	447,246	13,227,608	14,322,471	1,745,256	27,778	2,088,400	3,861,434	18,183,905
	1,257,827	1,021	1,258,848	1,316,280			1,316,280	2,575,128
214,509,028	9,556,563	63,525,455	287,591,046	14,388,787	25,010		14,413,797	302,004,843
26,613,068	1,604,932	5,106	28,223,106	7,733,137		1,333,200	9,066,337	37,289,443
690,766	405,644	21,264,105	22,360,515	2,962,574	547,725		3,510,299	25,870,814
242,460,479	13,272,212	98,023,295	353,755,986	28,146,034	600,513	3,421,600	32,168,147	385,924,133
1,676,888	461,256		2,138,144					2,138,144
30,782	14,411		45,193					45,193
1,707,670	475,667		2,183,337					2,183,337
4,255	3,036		7,291	7,304			7,304	14,595
	4,767		4,767	(3,101)			(3,101)	1,666
	9,092		9,092	19,989			19,989	29,081
	7,859	204	8,063	22,194			22,194	30,257
4,255	24,754	204	29,213	46,386			46,386	75,599
245,647,183	85,269,311	116,668,097	447,584,591	28,617,570	6,006,738	3,602,643	38,226,951	485,811,542
				(350,433)			(350,433)	(350,433)
245,647,183	85,269,311	116,668,097	447,584,591	28,267,137	6,006,738	3,602,643	37,876,518	485,461,109

(4) Canada Port Authorities, which are not Crown corporations but considered other government business enterprises, are agents of the Crown for their port activities.

(5) Consists of the combined figures of the Canada Port Authorities of Belledune, Nanaimo, Oshawa, Port Alberni, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.

(6) The Canadian Wheat Board, which is not a Crown corporation or agent of the Crown, is considered an other government business enterprise.

Table 9.5

Revenues, Expenses and Other Changes in Equity of Enterprise Crown Corporations and Other Government Business Enterprises for the Year Ended March 31, 2013

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Revenues			Expenses		
	Third parties	Government, Crown corporations and other entities ⁽¹⁾	Total	Third parties	Government, Crown corporations and other entities	Total
Competitive, self-sustaining						
Blue Water Bridge Authority	23,109		23,109	25,021		25,021
Canada Development Investment Corporation	348,721	1,053	349,774	107,134	36,821	143,955
Canada Lands Company Limited	215,988	8,174	224,162	167,378	8,211	175,589
Parc Downsview Park Inc.	11,657	313	11,970	14,332		14,332
Canada Post Corporation	7,360,999	287,355	7,648,354	7,477,814	161,913	7,639,727
Halifax Port Authority	31,755		31,755	24,820	1,267	26,087
Hamilton Port Authority	20,246		20,246	18,617		18,617
Montreal Port Authority	89,957	844	90,801	75,004	4,792	79,796
Prince Rupert Port Authority	30,039	8,895	38,934	21,542	1,658	23,200
Quebec Port Authority	35,353	764	36,117	25,304	(1,564)	23,740
Ridley Terminals Inc.	111,061		111,061	53,370	5,536	58,906
Royal Canadian Mint	2,752,615	151,536	2,904,151	2,817,490	55,239	2,872,729
Saint John Port Authority	16,491		16,491	15,298	462	15,760
Toronto Port Authority	50,284		50,284	33,252		33,252
Vancouver Fraser Port Authority	190,233	126	190,359	107,566	6,051	113,617
Other Canada Port Authorities	60,160	354	60,514	45,768	620	46,388
<i>Total — Competitive, self-sustaining</i>	<i>11,348,668</i>	<i>459,414</i>	<i>11,808,082</i>	<i>11,029,710</i>	<i>281,006</i>	<i>11,310,716</i>
Bank of Canada	8,324	1,684,731	1,693,055	522,363	110,049	632,412
Lending and insurance						
Business Development Bank of Canada	983,424	(119,600)	863,824	394,735	4,272	399,007
Canada Deposit Insurance Corporation	130,923	28,188	159,111	132,244	4,240	136,484
Canada Mortgage and Housing Corporation	10,792,342	2,205,319	12,997,661	8,599,711	2,751,986	11,351,697
Export Development Canada	1,383,636	801	1,384,437	226,572	4,891	231,463
Farm Credit Canada	1,139,441		1,139,441	397,509	228,995	626,504
<i>Total — Lending and insurance</i>	<i>14,429,766</i>	<i>2,114,708</i>	<i>16,544,474</i>	<i>9,750,771</i>	<i>2,994,384</i>	<i>12,745,155</i>
Marketing						
Canadian Wheat Board, The	3,460,038	182,568	3,642,606	3,642,606		3,642,606
Freshwater Fish Marketing Corporation	59,587		59,587	58,028		58,028
<i>Total — Marketing</i>	<i>3,519,625</i>	<i>182,568</i>	<i>3,702,193</i>	<i>3,700,634</i>		<i>3,700,634</i>
Other						
Atlantic Pilotage Authority	20,356		20,356	20,596		20,596
Great Lakes Pilotage Authority	20,600		20,600	19,719		19,719
Laurentian Pilotage Authority	78,111		78,111	75,639		75,639
Pacific Pilotage Authority	65,908		65,908	64,306	484	64,790
<i>Total — Other</i>	<i>184,975</i>		<i>184,975</i>	<i>180,260</i>	<i>484</i>	<i>180,744</i>
Total	29,491,358	4,441,421	33,932,779	25,183,738	3,385,923	28,569,661
Elimination adjustments						
Total net results	29,491,358	4,441,421	33,932,779	25,183,738	3,385,923	28,569,661
Less equity adjustments						
Share of annual profit						

The accompanying notes for Table 9.4 are an integral part of this table.

⁽¹⁾ Revenues with Government, Crown corporations and other entities include amounts generated from the sale of goods and services, investment income, financial assistance as well as grants where the corporations qualify as a member of a general class of recipients. Additional amounts representing capital investments received by the corporations are included under "Equity transactions with the Government".

Net income (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income (loss)	Equity transactions with the Government		Equity end of year
				Dividends	Capital	
(1,912)	139,041	(532)				136,597
205,819	4,294,827		367,792	(206,246)		4,662,192
48,573	391,653	36,089		(20,000)		456,315
(2,362)	(27,671)	30,033				
8,627	(1,807,387)	7,640	(528,616)			(2,319,736)
5,668	143,394		(1,480)			147,582
1,629	109,998		(876)			110,751
11,005	240,407		(27,422)			223,990
15,734	53,610		(589)			68,755
12,377	77,355	1,708	(1,160)			90,280
52,155	152,520		(5,117)			199,558
31,422	265,766	(1,303)	(454)	(10,000)		285,431
731	82,618					83,349
17,032	68,497		204			85,733
76,742	966,604		(6,365)			1,036,981
14,126	291,814	8,028	(1,557)			312,411
497,366	5,443,046	81,663	(205,640)	(236,246)		5,580,189
1,060,643	425,436		29,760	(1,083,610)		432,229
464,817	3,509,980		(44,739)	(68,624)		3,861,434
22,627	1,292,392	1,146	115			1,316,280
1,645,964	12,637,334	(112,834)	243,333			14,413,797
1,152,974	8,119,699	(257,583)	51,247			9,066,337
512,937	3,092,016	6,164	(44,388)	(56,430)		3,510,299
3,799,319	28,651,421	(363,107)	205,568	(125,054)		32,168,147
1,559		(1,559)				
1,559		(1,559)				
(240)	7,607		(63)			7,304
881	(3,900)	(82)				(3,101)
2,472	17,517					19,989
1,118	21,159	(83)				22,194
4,231	42,383	(165)	(63)			46,386
5,363,118	34,562,286	(283,168)	29,625	(1,444,910)		38,226,951
	(299,597)	(84,855)	34,019			(350,433)
5,363,118	34,262,689	(368,023)	63,644	(1,444,910)		37,876,518
(368,023)		368,023				
4,995,095	34,262,689		63,644	(1,444,910)		37,876,518

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings

therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

Table 9.6

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

(in thousands of dollars)

	Balance April 1/2012	Borrowings and other credits	Repayments and other charges	Balance March 31/2013
Agent enterprise Crown corporations				
Business Development Bank of Canada	657,598	3,732	13,713	647,617
Canada Mortgage and Housing Corporation	215,472,161	39,392,194	40,355,327	214,509,028
Canada Post Corporation	1,050,963	152		1,051,115
Export Development Canada	24,140,663	36,160,523	33,688,118	26,613,068
Farm Credit Canada	912,996	786,804	1,009,034	690,766
Freshwater Fish Marketing Corporation	23,696	30,782	23,696	30,782
Parc Downsview Park Inc.	60,000	19,000	79,000	
Royal Canadian Mint	10,475	29,997	1,496	38,976
Total — Agent enterprise Crown corporations	242,328,552	76,423,184	75,170,384	243,581,352
Non-agent enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority	3,528	1,000	273	4,255
Blue Water Bridge Authority	101,350	17	3,761	97,606
Canada Lands Company Limited ⁽¹⁾	11,573	81,500	45,698	47,375
Canadian Wheat Board, The	1,858,843	9,328,155	9,510,110	1,676,888
Halifax Port Authority ⁽²⁾	17,605	13,169		30,774
Prince Rupert Port Authority ⁽²⁾	13,826		2,092	11,734
Quebec Port Authority ⁽²⁾	8,376	290	8,376	290
Ridley Terminals Inc.	39,688		1,232	38,456
Toronto Port Authority ⁽²⁾	16,372		4,769	11,603
Vancouver Fraser Port Authority ⁽²⁾	103,534	11,623	11,672	103,485
Other Canada Port Authorities ⁽²⁾	52,073	879	9,587	43,365
Total — Non-agent enterprise Crown corporations and other government business enterprises	2,226,768	9,436,633	9,597,570	2,065,831
Total	244,555,320	85,859,817	84,767,954	245,647,183
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	244,555,320			245,647,183
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Consolidated Statement of Financial Position ...				

⁽¹⁾ Borrowings of Canada Lands Company Limited are those of its subsidiary, Canada Lands Company CLC Limited, which is not an agent of the Crown.

⁽²⁾ The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises as at March 31, 2013.

Table 9.7

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2013	56,121,478	1,569,302	57,690,780
2014	40,897,835	13,604	40,911,439
2015	32,796,526	180,195	32,976,721
2016	34,118,072	13,917	34,131,989
2017	33,539,423	47,600	33,587,023
Subsequent years	46,108,018	241,213	46,349,231
Total	243,581,352	2,065,831	245,647,183 ⁽¹⁾

⁽¹⁾ The borrowings are composed in Canadian dollar equivalent of 19,165,747 USD, 2,378,486 GBP, 442,549 JPY, 3,146,899 AUD, 602,861 NZD, 47,949 TRY, 148,987 SWK, 94,236 NOK, 13,713 HKD, 298,811 CHF, 267,456 BRL, 75,328 CLP, 23,378 MXN and 218,940,783 CAD.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

Table 9.8

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

(in thousands of dollars)

	March 31/2013
Bank of Canada — Callable shares	53,863
Business Development Bank of Canada — Loan guarantees	25,447
Canada Development Investment Corporation — Performance guarantee	8,500
Canada Lands Company Limited — Letters of credit	25,000
Canada Mortgage and Housing Corporation —	
Claims and pending and threatened litigation	43,180
Letters of credit	88,000
Export Development Canada — Loan guarantees	2,131,867
Farm Credit Canada — Letters of credit	2,354
Halifax Port Authority — Claims and pending and threatened litigation	2,074
Prince Rupert Port Authority —	
Claims and pending and threatened litigation	4,200
Performance guarantee	3,435
Royal Canadian Mint — Loan guarantees	5,700
Vancouver Fraser Port Authority — Claims and pending and threatened litigation	10,957
Total	2,404,577

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises.

A contractual obligation represents a legal obligation to third party organizations or individuals as a result of a contract. Contractual obligations are classified into four main categories: transfer payment agreements, loans authorized but undistributed, capital expenditures and operating leases.

Table 9.9

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises at March 31, 2013

(in thousands of dollars)

	Transfer payment agreements	Loans	Capital expenditures	Operating leases and other	Total
Atlantic Pilotage Authority			108	3,155	3,263
Bank of Canada				267,342	267,342
Blue Water Bridge Authority			137	1,165	1,302
Business Development Bank of Canada		2,653,414	20,203	162,869	2,836,486
Canada Deposit Insurance Corporation			3,155	12,032	15,187
Canada Development Investment Corporation				37,484	37,484
Canada Lands Company Limited			20,700	5,877	26,577
Canada Mortgage and Housing Corporation	17,991,321	171,000			18,162,321
Canada Post Corporation				1,093,000	1,093,000
Canadian Wheat Board, The			38,110		38,110
Export Development Canada		17,666,054		67,000	17,733,054
Farm Credit Canada		2,912,144	58,236	135,725	3,106,105
Great Lakes Pilotage Authority				822	822
Halifax Port Authority			800		800
Hamilton Port Authority				76	76
Laurentian Pilotage Authority			788	2,663	3,451
Montreal Port Authority			15,465	7,066	22,531
Pacific Pilotage Authority				1,759	1,759
Prince Rupert Port Authority			5,430		5,430
Ridley Terminals Inc.			28,690	196,950	225,640
Royal Canadian Mint			9,500	126,982	136,482
Vancouver Fraser Port Authority		130,485	100,272	2,809	233,566
Other Canada Port Authorities			621	14	635
Total	17,991,321	23,533,097	302,215	2,124,790	43,951,423

Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent and non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with

Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as program transactions; (b) amounts recorded as operating transactions; (c) amounts used for the acquisition of capital assets; and, (d) amounts recorded as transfer payments.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Table 9.10

Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises for the Year Ended March 31, 2013

(in thousands of dollars)

	Program	Operating	Capital	Transfer payments	Financial assistance
Canada Mortgage and Housing Corporation ⁽¹⁾	2,086,398				2,086,398
Canada Post Corporation	22,210				22,210
Canadian Wheat Board, The				182,568	182,568
Canada Lands Company Limited	5,592				5,592
Total	2,114,200			182,568	2,296,768

⁽¹⁾ Includes budgetary appropriations for Government programs known as the "Minister's Account".

Portfolio Investments

Portfolio investments represent investments in entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

Table 9.11
Portfolio Investments

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited — Natural Resources	14,750,000			14,750,000
Other —				
Co-operative Housing Project — Environment —				
Parks Canada Agency	337,106			337,106
Canada Pension Plan Investment Board — Finance	100			100
Canada Investment Fund for Africa —				
Foreign Affairs and International Trade —				
Canadian International Development Agency	78,496,167	1,098,225	6,569,580	73,024,812
Equity Ownership — Industry —				
National Research Council of Canada	471,952			471,952
Public Sector Pension Investment Board — Treasury Board	100			100
North Portage Development Corporation —				
Western Economic Diversification				
	79,305,425	1,098,225	6,569,580	73,834,070
Total	94,055,425	1,098,225	6,569,580	88,584,070

Lower Churchill Development Corporation Limited

The Lower Churchill Development Corporation (LCDC) was incorporated in 1978 under the *Companies Act of Newfoundland*, with the objective of developing all or part of the hydroelectric potential of the Lower Churchill Basin. It is owned 51 percent by Newfoundland and Labrador Hydro, the designate for the Government of Newfoundland and Labrador, and 49 percent by Canada. LCDC is not an active operating company.

Canada owns 1,475 class A shares, which it purchased for \$10,000 per share in the initial years of the corporation. Funds were used to finance feasibility studies for proposed Lower Churchill projects. The corporation's only asset was an Option Right to purchase the Gull Island Production Company's assets and acquire hydroelectric development rights on the Lower Churchill River, granted by the Government of Newfoundland and Labrador in exchange for its initial ownership stake, valued at \$5,200,000.

The option has expired and has not been extended by the province, resulting in an investment write-down for LCDC.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's consolidated financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.

Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund was subject to matching funds of other investors and was to be equal to the lesser of: (i) \$100 million or (ii) the aggregated commitments of all other limited partners of the partnership. The investment period in the CIFA ended January 1, 2009. From thereon, until the term of the partnership is reached on December 31, 2013, the Canadian International Development Agency will only receive income returns of capital. Since its inception, the Canadian International Development Agency received capital reimbursement from CIFA amounting to \$33.0 million and investment income of \$6.7 million.

Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in three publicly traded companies and one privately held company. During the year, there were no transactions.

Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest the amounts transferred by the Government of Canada equal to the proceeds of the net contributions since April 1, 2000 for the pension plans of the Public Service, Canadian Forces, Royal Canadian Mounted Police and since March 1, 2007 for the Reserve Force Pension Plan. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

North Portage Development Corporation

The Corporation was incorporated under *The Corporations Act* of Manitoba, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

Table 9.12

National Governments including Developing Countries

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Foreign Affairs and International Trade — Development of export trade (loans administered by Export Development Canada) . .	145,564,883	37,637,246	34,456,120	148,746,009
Foreign Affairs and International Trade — Canadian International Development Agency — Developing countries — International development assistance . . .	247,515,546	43,231,217	64,408,725	226,338,038
National Defence — North Atlantic Treaty Organization — Damage claims recoverable .		9,799	9,799	
Total	393,080,429	80,878,262	98,874,644	375,084,047

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges			Receipts and other credits		March 31/2013
	April 1/2012	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
		\$		\$		
Non-Budgetary Loans ⁽³⁾ —						
(a) 11 to 15 year term, 7.75 percent to 8.26 percent interest per annum, with final repayments in March 2007:						
Argentina	26,564,572		468,770			27,033,342
(b) 11 to 15 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 1.0 percent per annum, with final repayments between December 2019 and June 2020:						
Kenya	831,734		15,095	29,673		817,156
(c) 16 to 20 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 0.63 percent per annum, with final repayments between October 2018 and June 2021:						
Indonesia	491,742		8,538		33,811	466,469
Venezuela	39,538,583		516,485	7,794,607		32,260,461
	40,030,325		525,023	7,794,607	33,811	32,726,930
(d) 21 to 25 year term, 9.0 percent to 10.0 percent interest per annum, with final repayments in September 2000:						
Sudan	3,854,477		156,123			4,010,600
(e) 21 to 25 year term, interest based on LIBOR, plus 0.55 percent per annum, with final repayments in November 2024:						
Pakistan	5,914,741		112,731	194,184		5,833,288
Total — Non-budgetary loans	77,195,849		1,277,742	8,018,464	33,811	70,421,316
Budgetary Loans ⁽³⁾ —						
(a) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2011 and November 2015:						
Indonesia	9,458,389		141,955	2,875,270		6,725,074
(b) 26 to 30 year term, 3.0 percent interest per annum, with final repayments between December 2016 and April 2018:						
Algeria	3,278,000			568,000		2,710,000
(c) 31 to 55 year term, 0 percent to 10.29 percent interest per annum, with final repayments between September 2029 and February 2045:						
China	394,853,829		6,876,497	15,392,384		386,337,942
Egypt	8,291,422		39,954	324,337		8,007,039
Gabon	7,057,400		125,997	251,151		6,932,246
India	40,401,810		704,686	1,281,223		39,825,273
Jamaica	4,839,481		85,264	184,132		4,740,613
Morocco	68,381,208		1,185,904	2,563,826		67,003,286
Turkey	83,028,021		1,461,898	2,739,823		81,750,096
	606,853,171		10,480,200	22,736,876		594,596,497

	Payments and other charges			Receipts and other credits		March 31/2013
	April 1/2012	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
(d) 31 to 55 year term, comprised of several loans with fixed or variable interest rates currently ranging from 0 percent to 2.21 percent per annum, with final repayments between December 2018 and December 2033:						
Kenya	4,597,472		81,092	223,699		4,454,865
Total — Budgetary loans	624,187,032		10,703,247	26,403,845		608,486,434
Subtotal	701,382,881		11,980,989	34,422,309	33,811	678,907,750
Less: portion expensed due to concessionary terms	555,817,998	25,656,257				530,161,741
Total	145,564,883	25,656,257	11,980,989	34,422,309	33,811	148,746,009

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently, they were authorized by miscellaneous budgetary authorities.

Developing countries — International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International Organizations".

In 2006-2007, the Government of Canada, as represented by the Canadian International Development Agency, entered into an agreement with the Government of Pakistan to forgive its outstanding \$447,507,534 loan pursuant to Foreign Affairs and International Trade Vote 32c, *Appropriation Act No. 5, 2009-2010*. In order to expire its debt obligation, the Government of Pakistan will be required to make education sector investments that are equivalent to the current present value of its debt. According to the agreement, Pakistan's debt is to be written down proportionally by the Canadian International Development Agency as the investments are made in 2012-2013. The Government of Pakistan has invested in its education sector program and those investments permitted the Canadian International Development Agency to grant the Government of Pakistan a debt forgiveness equivalent to \$40,864,654. Since 2009-2010, the Government of Pakistan's debt has been reduced by the total amount of \$187,349,339.

	April 1/2012	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2013
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3.0 percent interest per annum, with final repayment in March 2005:				
Cuba	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5.0 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:		—		
Egypt	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	4,892,099		427,722	4,464,377
Argentina	93,333		18,667	74,666
Bolivia	423,951		42,395	381,556
Brazil	146,395		20,914	125,481
Chile	539,340		98,062	441,278
Colombia	157,848		26,308	131,540
Dominican Republic	2,706,240		236,045	2,470,195
Ecuador	2,932,435		304,919	2,627,516
Guatemala	1,481,250		100,000	1,381,250
Indonesia	144,503,036		9,222,221	135,280,815
Malaysia	1,231,013		62,935	1,168,078
Malta	299,980		25,000	274,980
Mexico	13,857		2,771	11,086
Morocco	4,864,391		485,461	4,378,930
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	301,022,849		40,864,654	260,158,195
Paraguay	89,983		19,996	69,987
Peru	22,370		3,729	18,641
Philippines	1,257,631		97,159	1,160,472
Sri Lanka	66,848,090		4,325,399	62,522,691
Thailand	14,551,191		3,483,549	11,067,642
Tunisia	38,697,156		3,295,728	35,401,428
	595,080,640		63,163,634	531,917,006
(d) 50 year term, 13 year grace period, non-interest bearing, with the final repayment in March 2023:				
Algeria	13,696,005		1,245,091	12,450,914
Subtotal	663,319,590		64,408,725	598,910,865
Less: portion expensed due to concessionary terms	415,804,044	43,231,217		372,572,827
Total	247,515,546	43,231,217	64,408,725	226,338,038

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

North Atlantic Treaty Organization — Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$1.0160 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$469,236,058 (\$471,283,025 in 2012) are reported in Table 5.3 (Section 5 of this volume).

Table 9.13

International Organizations

	Payments and other charges			Receipts and other credits		March 31/2013
	April 1/2012	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Capital subscriptions⁽¹⁾ —						
Finance —						
European Bank for Reconstruction and Development	215,657,174		3,999,657			219,656,831
International Bank for Reconstruction and Development (World Bank)	392,383,737	41,752,173	6,727,936			440,863,846
International Development Association ^{(2) (3)}	9,406,118,061	441,610,000				9,847,728,061
International Finance Corporation	81,138,645		1,504,827			82,643,472
Multilateral Investment Guarantee Agency	10,705,419		198,547			10,903,966
	10,106,003,036	483,362,173	12,430,967			10,601,796,176
Foreign Affairs and International Trade —						
Canadian International Development Agency —						
African Development Bank	164,480,490	28,605,045	1,961,443			195,046,978
Asian Development Bank	229,685,965	34,107,278	2,363,644			266,156,887
Caribbean Development Bank	23,224,714	17,336,941	504,817			41,066,472
Inter-American Development Bank	193,308,647	13,352,129	3,984,515			210,645,291
	610,699,816	93,401,393	8,814,419			712,915,628
	10,716,702,852	576,763,566	21,245,386			11,314,711,804

Table 9.13

International Organizations — Concluded

	Payments and other charges			Receipts and other credits		
	April 1/2012	Participation	Revaluation	Reimbursements	Revaluation	March 31/2013
		or		or		
		other charges		other credits		
	\$	\$	\$	\$	\$	\$
Loans and advances —						
Finance —						
Global Environment Facility ⁽²⁾	10,000,000					10,000,000
International Finance Corporation — Financial Mechanism for Climate Change Facility	268,576,800	60,278,000				328,854,800
International Finance Corporation — Global Agriculture and Food Security Program	48,000,000					48,000,000
International Monetary Fund — Poverty Reduction and Growth Trust ⁽¹⁾	110,972,015			24,058,839	1,602,973	85,310,203
	437,548,815	60,278,000		24,058,839	1,602,973	472,165,003
Foreign Affairs and International Trade —						
International organizations and associations ⁽¹⁾ —						
Berne Union of the World Intellectual Property Organization	39,192					39,192
Customs Co-operation Council	9,662					9,662
Food and Agriculture Organization	1,051,200					1,051,200
General Agreement on Tariffs and Trade	48,806					48,806
International Atomic Energy Agency	447,110					447,110
International Civil Aviation Organization	200,429					200,429
International Maritime Organization	2,202					2,202
Paris Union of the World Intellectual Property Organization	100,989					100,989
United Nations Educational, Scientific and Cultural Organization	872,987					872,987
United Nations organizations	3,632,480					3,632,480
World Health Organization	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency —						
International financial institutions ⁽²⁾ —						
African Development Bank	1,093,895			125,000		968,895
African Development Fund	2,324,156,404	108,538,495	1,387,499			2,434,082,398
Andean Development Corporation	1,437,500			125,000		1,312,500
Asian Development Bank — Special	27,027,000					27,027,000
Asian Development Fund	2,115,124,634	47,690,125				2,162,814,759
Caribbean Development Bank — Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank — Commonwealth Caribbean Regional	3,990,000		74,000			4,064,000
Caribbean Development Bank — Special	266,909,000	17,585,000	232,175			284,726,175
Central American Bank for Economic Integration	420,780			76,500		344,280
Global Environment Facility Trust Fund	616,820,000	54,750,000				671,570,000
Inter-American Development Bank — Fund for Special Operations	337,161,280	861,670	3,342,546			341,365,496
International Bank for Reconstruction and Development	19,950,000		370,000			20,320,000
International Fund for Agriculture Development	341,883,396	12,500,000				354,383,396
International Monetary Fund	10,942,009		202,934			11,144,943
Montreal Protocol Multilateral Fund	87,956,354	4,277,502	493,662			92,727,518
Multilateral Investment Fund	49,308,294					49,308,294
	6,206,180,546	246,202,792	6,102,816	326,500		6,458,159,654
	6,650,315,540	306,480,792	6,102,816	24,385,339	1,602,973	6,936,910,836
Subtotal	17,367,018,392	883,244,358	27,348,202	24,385,339	1,602,973	18,251,622,640
Less: portion expensed due to concessionary terms	1,919,291	166,491				1,752,800
Total	17,365,099,101	883,410,849	27,348,202	24,385,339	1,602,973	18,249,869,840

(1) Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.

(2) Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

(3) International Development Association has been transferred from Loans and advances to Capital subscriptions.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year end, Canada has subscribed to 102,049 shares of the EBRD's authorized capital valued at 1,020,490,000 EUR.

Only 212,850,000 EUR or about 21 percent of Canada's share subscription is considered "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the Act. Each payment to the EBRD is comprised of cash and a promissory note.

Canada's contingent liability for the callable portion of its shares was 807,640,000 EUR.

Up to and including March 31, 2013, Canada's total cash contributions into the "paid-in" capital of the EBRD total \$216,197,668 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2013, Canada has subscribed to 58,354 shares. The total value of these shares is \$7,039,534,790 US, of which \$417,775,385 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$6,606 million US.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L15, *Appropriation Act No. 1* and *Appropriation Act No. 2, 2012-2013*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2013, Canada's total participation in IDA amounted to \$9,847,728,061 Cdn.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2013, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2013, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 18,016 paid-in shares and 227,656 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2013, Canada's participation to the paid-in capital is \$195,046,978 Cdn for 14,079 paid-in shares and of these paid-in shares, 9,551 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$2,589,372,302 US for a total value of \$3,615,719,905 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 27,768 paid-in shares and 527,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2013, Canada's participation to the paid-in capital is \$266,156,887 Cdn for 21,844 paid-in shares. Of these paid-in shares, 19,474 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$5,820,156,210 US and \$596,976,219 Cdn for a total value of \$6,510,254,928 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 5,710 paid-in shares and 20,294 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2013, Canada's participation to the paid-in capital is \$41,066,472 Cdn for 5,710 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$122,408,132 US for a total value of \$124,366,662 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 20,034 paid-in shares and 655,377 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2013, Canada's participation to the paid-in capital is \$210,645,291 Cdn for 16,528 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$7,906,096,123 US for a total value of \$8,032,593,661 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2013, advances to the GEF amounted to \$10,000,000 Cdn.

International Finance Corporation — Financial Mechanisms for Climate Change Facility

This account records Canada's financial support of the International Finance Corporation's (IFC) — Financial Mechanisms for Climate Change (FMCC) facility as authorized by the *Bretton Woods and related Agreements Act*, and various appropriation acts (including Finance Vote L12b, *Appropriation Act No. 4, 2010-2011* and Vote L17c, *Appropriation Act No. 5, 2012-2013*). The FMCC supports private sector engagement in climate change mitigation and adaptation activities through the provision of concessional and commercial financing arrangements.

As at March 31, 2013, advances to the IFC-FMCC amounted to \$328,854,800 Cdn. Amounts are recovered through the FMCC trust mechanism based on the terms and conditions of project funding which is administered by the IFC in accordance with the administration agreement signed between the IFC and the Government of Canada.

International Finance Corporation — Global Agriculture and Food Security Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the G8 Food Security Initiative (FSI) as authorized by the *Bretton Woods and related Agreements Act*, and various appropriation acts.

As at March 31, 2013, advances to the IFC-FSI amounted to \$48,000,000 Cdn.

During the year, accounts for front-end and commitment fees and interest were repaid in accordance with the administration agreement signed between the IFC and the Government of Canada.

International Monetary Fund — Poverty Reduction and Growth Trust

This account records the loan to the International Monetary Fund's Poverty Reduction and Growth Trust (formerly the Poverty Reduction and Growth Facility) in order to provide assistance to qualifying low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 1.2 billion.

As at March 31, 2013, Canada has lent a total of 728,520,000 SDR to the Poverty Reduction and Growth Trust. Of this amount, 672,468,250 SDR has been repaid.

The outstanding balance of 56,051,750 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.52199 Cdn). During the year, transactions included repayments and an exchange valuation adjustment.

Separately, Canada has also made budgetary contributions towards an interest subsidy amounting to 215,157,946 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L35 and L40, *Appropriation Act No. 2, 2012-2013*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

Table 9.14

Provincial and Territorial Governments

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Newfoundland and Labrador —				
Finance —				
Federal-provincial fiscal arrangements.....	346,933,652		18,936,408	327,997,244
Municipal Development and Loan Board.....	315,626			315,626
Winter capital projects fund.....	2,836,758			2,836,758
Total Newfoundland and Labrador.....	350,086,036		18,936,408	331,149,628
Nova Scotia —				
Finance —				
Federal-provincial fiscal arrangements.....	133,279,056		33,319,824	99,959,232
Total Nova Scotia.....	133,279,056		33,319,824	99,959,232
Prince Edward Island —				
Finance —				
Federal-provincial fiscal arrangements.....	16,284,248		3,907,704	12,376,544
Winter capital projects fund.....	63,079			63,079
Total Prince Edward Island.....	16,347,327		3,907,704	12,439,623
New Brunswick —				
Finance —				
Federal-provincial fiscal arrangements.....	83,328,704		20,832,216	62,496,488
Total New Brunswick.....	83,328,704		20,832,216	62,496,488
Quebec —				
Finance —				
Federal-provincial fiscal arrangements.....	953,152,252		246,445,458	706,706,794
Total Quebec.....	953,152,252		246,445,458	706,706,794
Ontario —				
Finance —				
Federal-provincial fiscal arrangements.....	150,365,000		15,036,504	135,328,496
Mutual fund capital gain refund overpayments.....	265,991,523		132,995,761	132,995,762
Total Ontario.....	416,356,523		148,032,265	268,324,258
Manitoba —				
Finance —				
Federal-provincial fiscal arrangements.....	18,790,024		4,697,496	14,092,528
Mutual fund capital gain refund overpayments.....	18,191,044		9,095,522	9,095,522
Total Manitoba.....	36,981,068		13,793,018	23,188,050
Saskatchewan —				
Finance —				
Federal-provincial fiscal arrangements.....	227,530,560		23,660,208	203,870,352
Total Saskatchewan.....	227,530,560		23,660,208	203,870,352

Table 9.14

Provincial and Territorial Governments — Concluded

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Alberta —				
Finance —				
Federal-provincial fiscal arrangements.	9,189,176		2,297,304	6,891,872
Total Alberta	9,189,176		2,297,304	6,891,872
British Columbia —				
Finance —				
Comprehensive Integrated Tax Coordination Agreement	1,279,200,000		319,800,000	959,400,000
Federal-provincial fiscal arrangements.	240,388,376	13,179,600	73,276,704	180,291,272
Total British Columbia	1,519,588,376	13,179,600	393,076,704	1,139,691,272
Subtotal	3,745,839,078	13,179,600	904,301,109	2,854,717,569
Less: portion expensed due to concessionary terms	216,893,485	89,908,838	1,310,642	128,295,289
Total	3,528,945,593	103,088,438	905,611,751	2,726,422,280

Federal-provincial fiscal arrangements

These amounts represent net overpayments in respect of transfer payments to provinces under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authorities. The overpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

Comprehensive Integrated Tax Coordination Agreement

Transitional assistance that had been paid to British Columbia as part as a Comprehensive Integrated Tax Coordination Agreement with Canada is being recovered in equal annual instalments with final payment due in March 2016. The government has not collected interest on these amounts.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

Table 9.15

Other Loans, Investments and Advances

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Unconditionally repayable contributions —				
Agriculture and Agri-Food	51,560,481	17,053,008	14,694,730	53,918,759
Atlantic Canada Opportunities Agency	330,720,522	48,748,049	43,785,840	335,682,731
Canadian International Development Agency	300,000,000	225,000,000		525,000,000
Economic Development Agency of Canada for the Regions of Quebec	383,382,811	64,883,194	53,340,857	394,925,148
Federal Economic Development Agency for Southern Ontario	119,459,118	61,043,789	14,052,225	166,450,682
Indian Affairs and Northern Development	7,500		7,500	
Industry	582,462,251	123,365,442	17,982,235	687,845,458
Western Economic Diversification	35,014,424	2,024,000	5,025,650	32,012,774
Subtotal	1,802,607,107	542,117,482	148,889,037	2,195,835,552
Less: portion expensed due to concessionary terms	236,077,435	25,743,373	59,342,377	269,676,439
Total Unconditionally repayable contributions	1,566,529,672	567,860,855	208,231,414	1,926,159,113
Loans and accountable advances —				
Foreign Affairs and International Trade —				
Missions abroad	40,574,373	194,879,098	197,594,063	37,859,408
Personnel posted abroad	22,095,041	15,890,328	16,046,597	21,938,772
	62,669,414	210,769,426	213,640,660	59,798,180
National Defence —				
Imprest accounts, standing advances and authorized loans	34,180,187	138,171,047	137,570,233	34,781,001
Other departments —				
Miscellaneous accountable advances	15,712,277	1,524,678	604,977	16,631,978
Miscellaneous accountable imprest funds and standing advances	17,863,044	2,176,615		20,039,659
	33,575,320	3,701,293	604,977	36,671,636
Total — Loans and accountable advances	130,424,921	352,641,766	351,815,870	131,250,817
Other —				
Agriculture and Agri-Food —				
Construction of multi-purpose exhibition buildings	35,593			35,593
Hog Industry Loan Loss Reserve Program	243,800,487			243,800,487
National Marketing Programs	170,427,666	38,746,533		209,174,199
	414,263,746	38,746,533		453,010,279
Citizenship and Immigration —				
Immigration loans	41,808,874	11,272,994	12,252,977	40,828,891
Finance —				
Canadian Commercial Bank	42,202,293			42,202,293
Financial Consumer Agency of Canada —				
Advances		7,000,000	7,000,000	
	42,202,293	7,000,000	7,000,000	42,202,293
Fisheries and Oceans —				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade —				
Support and development of trade (loans administered by Export Development Canada)	2,980,519,103	49,795,523	335,587,370	2,694,727,256
Human Resources and Skills Development —				
Canada Student Loans Program	14,837,998,813	3,053,383,983	2,111,214,052	15,780,168,744
Provincial workers' compensation boards	13,060,001			13,060,001
	14,851,058,814	3,053,383,983	2,111,214,052	15,793,228,745

Table 9.15

Other Loans, Investments and Advances — Concluded

	April 1/2012	Payments and other charges	Receipts and other credits	March 31/2013
	\$	\$	\$	\$
Indian Affairs and Northern Development —				
Council of Yukon First Nations — Elders	5,358,900		1,333,131	4,025,769
Farm Credit Canada Guarantee Loans Program	103,695			103,695
First Nations in British Columbia	443,051,885	23,484,920	1,612,850	464,923,955
Indian Economic Development Fund	43,149			43,149
Indian Economic Development Guarantee Loans Program	3,218,866	6,046	2,702,938	521,974
Inuit Loan Fund	71,457			71,457
Native Claimants	453,661,977	20,409,738	28,755,801	445,315,914
On Reserve Housing Guarantee Loans Program	11,315,654	1,539,525	641,150	12,214,029
Stoney Band Perpetual Loan	389,615			389,615
	917,215,198	45,440,229	35,045,870	927,609,557
Industry —				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Other Business loans	77,257,315	52,081,639	71,566,124	57,772,830
National Research Council of Canada —				
H.L. Holmes Fund	4,723,792	88,635		4,812,427
	191,981,107	52,170,274	71,566,124	172,585,257
Natural Resources —				
Nordion International Inc.	54,000,000		4,000,000	50,000,000
Public Safety and Emergency Preparedness —				
Correctional Service of Canada —				
Parolees	4,256	1,186	1,041	4,401
Public Works and Government Services —				
Seized Property Working Capital Account	(1,281,548)	43,968,405	43,382,154	(695,297)
Transport —				
Greater Victoria Harbour Authority	2,279,429		42,720	2,236,709
St. Lawrence Seaway Management Corporation	77,474		69,802	7,672
	2,356,903		112,522	2,244,381
Treasury Board —				
Federal Public Service Health Care Administration Authority		2,500,118	2,236,889	263,229
Joint Learning Program	541,243	1,958,171	1,478,356	1,021,058
	541,243	4,458,289	3,715,245	1,284,287
Veterans Affairs —				
Commonwealth War Graves Commission	47,862		1,548	46,314
Veterans' Land Act Fund —				
Advances	5,523	208		5,731
	53,385	208	1,548	52,045
Other departments —				
Miscellaneous	526,875	171,721	310,872	387,724
Subtotal — Other	19,496,721,901	3,306,409,345	2,624,189,775	20,178,941,471
Less: portion expensed due to concessionary terms and other discounts	170,005,528	21,748,470		148,257,058
	19,326,716,373	3,328,157,815	2,624,189,775	20,030,684,413
Add: consolidation adjustment ⁽¹⁾	3,167,764,526	189,079,474		3,356,844,000
Total — Other	22,494,480,899	3,517,237,289	2,624,189,775	23,387,528,413
Total	24,191,435,492	4,437,739,910	3,184,237,059	25,444,938,343

⁽¹⁾ Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessional terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$38,200,000, as last amended by Foreign Affairs and International Trade Vote L12c, *Appropriation Act No. 5, 2009-2010*.

The closing balance consists of loans to employees, \$17,443,862; advances for medical expenses, \$955,893; advances for workmen's compensation, \$88,402; security and other deposits under Foreign Service Directives, \$1,170,840 and, school and club debentures, \$2,279,775.

The loans to employees bear interest at rates from 0.75 percent to 5.0 percent per annum, and are repayable within 4 years, with final instalments between April 1, 2013 and March 1, 2017.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest funds and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

Hog Industry Loan Loss Reserve Program

Loans made by financial institutions under the Hog Industry Loan Loss Reserve Program are partially guaranteed by the Crown. Where the producers have defaulted and the lenders have carried out regular collection activities, the Crown becomes subrogated to the lender's rights against the producer in default, to the extent of an amount equal to the withdrawal from the Reserve Fund.

National Marketing Programs

Loans made by financial institutions under the *Canadian Agricultural Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the Act.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 1.260 percent to 10.718 percent per annum, with final instalments between April 1, 2013 and April 1, 2019, \$40,758,118; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$70,774.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada — Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Support and development of trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

The *Budget Implementation Act, 2009*, amended the *Export Development Act* to expand the mandate of the Corporation for a two-year period to include the support and development of domestic trade, in addition to its traditional mandate related to export trade. EDC's domestic powers were extended until March 12, 2014. During the year, no transactions were entered into in the support and development of domestic trade.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits			
	April 1/2012	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	March 31/2013
	\$	\$	\$	\$	\$	\$
Export Trade						
(a) 6 to 10 year term, 8.28 percent to 10.28 percent interest per annum, with final repayments between February 2008 and April 2011:						
Antigua	29,941		539			30,480
(b) 11 to 15 year term, interest based on London Interbank Offered Rate (LIBOR), plus a range of rates from 6.5 percent to 11.0 percent per annum, with final repayments between January 2021 and January 2023:						
Cyprus	74,859,869		1,360,723			76,220,592
Norway	195,939,050			195,939,050		76,220,592
	270,798,919		1,360,723	195,939,050		76,220,592
(c) 11 to 15 year term, comprised of several loans with fixed or variable interest rates currently ranging from 2.44 percent to 4.18 percent per annum, with final repayments between May 2021 and November 2022:						
Sweden	123,940,124		2,026,461	10,953,590		115,012,995
(d) 16 to 20 year term, comprised of several loans with fixed or variable interest rates currently ranging from 1.85 percent to 5.89 percent per annum, with final repayments between December 2017 and March 2023:						
United States	1,211,387,260		19,919,965	127,443,092		1,103,864,133
(e) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:						
Singapore	244,522		4,717	249,239		
Spain	13,446,892			618,376	300,821	12,527,695
	13,691,414		4,717	867,615	300,821	12,527,695
(f) Term loan, interest based on the higher of 2.0 percent or LIBOR, plus a range of rates from 3.0 percent to 8.0 percent interest per annum, with final repayments between June 2009 and July 2010:						
Unites States	1,363,776,727		24,800,995	83,202		1,388,494,520
Insurance claims paid during the year:						
United States	252,762		3,094			255,856
Subtotal	2,983,877,147		48,116,494	335,286,549	300,821	2,696,406,271
Less: portion expensed due to concessionary terms	3,358,044	1,679,029				1,679,015
Total — Export Trade	2,980,519,103	1,679,029	48,116,494	335,286,549	300,821	2,694,727,256

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

⁽¹⁾ Payments or other charges may include transactions such as loans, adjustments, etc.

⁽²⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Canada Student Loans Program

The total amount of outstanding risk-shared loans that have been bought-back by the Department and direct loans issued under the authority of the *Canada Student Financial Assistance Act* may not exceed nineteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of outstanding risk-shared and direct loans as at March 31, 2013 amounts to \$15,548,963,214 (\$14,583,549,616 as at March 31, 2012).

Direct loans to students

Loans issued on or after August 1, 2000 are administered under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of outstanding direct loans as at March 31, 2013 amounts to \$15,415,683,143 (\$14,435,005,205 as at March 31, 2012).

During the year, loans totalling \$226,286,858, including interest receivable on these loans, were written off by Human Resources and Skills Development Vote 7c, from the *Appropriation Act No. 5, 2012-2013*.

Risk-shared student loans

Loans issued prior to August 1, 2000 and on or after August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2013 amounts to \$133,280,071 (\$148,544,411 as at March 31, 2012) for loans owned by Human Resources and Skills Development and \$1,329,889,012 (\$1,506,919,768 as at March 31, 2012).

Guaranteed student loans

Loans issued prior to August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Loans Act*. The total amount of loans outstanding as at March 31, 2013 amounts to \$231,205,531 (\$254,449,197 as at March 31, 2012) for loans owned by Human Resources and Skills Development and \$16,963,195 (\$24,555,796 as at March 31, 2012) for loans under the current ownership of the financial institutions.

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations — Elders

Loans have been made to the Council of Yukon First Nations to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2013, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 6.00 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2013, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20, *Appropriation Act No.1, 2012-2013*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;
- (c) loans made between April 1, 2004 and March 31, 2013 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,
- (d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
 - i. date on which the treaty is settled;
 - ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
 - iii. seventh anniversary after the signing of an agreement-in-principle; or,
 - iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$19,875,049 and \$445,048,906 respectively. Rates are from 1.228 percent to 4.545 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L15, *Appropriation Act No. 1, 2012-2013*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$70,711,809 and \$374,604,105 respectively. Rates are from 2.82 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or Crown land. Reserves are, as such, non-mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$2.2 billion, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 2008-2009*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources, to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, and authorized by Industry Vote L15, *Appropriation Act No. 2*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
 - i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in right of Canada to benefit from the purchase; or,
 - ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and,
- (b) to authorize the sale or other disposition of any capital stock acquired.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

Loans are authorized by Industry Vote L20, *Appropriation Act No. 2*. During the year, no loans were issued.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Other Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA), the capital leasing pilot project and the *Department of Industry Act*. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Greater Victoria Harbour Authority

The Victoria Harbour loan receivable relates to the sale of a parcel of Victoria Harbour land. A discount of \$753,745 is recorded to reflect the concessionary nature of the loan.

The loan bears interest at the rate of 4.9 percent per annum, and is repayable over 15 years, with the final instalment on May 9, 2020.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The loan bore interest at a rate of 7 percent per annum. The final instalment of the existing terms was anticipated for March 2013.

During the year, the remaining parcels of land relating to the outstanding loan were sold. As of March 31, 2013, the remaining amount of this loan is deemed unrecoverable and parliamentary authority is required to write-off the balance.

Federal Public Service Health Care Administration Authority

The Federal Public Service Health Care Plan Administration Authority (referred to as the Administration Authority) was incorporated, without share capital, under subsection 7.2(1) of the *Financial Administration Act* effective May 1, 2007. Effective May 31, 2007, the assets and liabilities of the Public Service Health Care Plan (PSHCP) were transferred to the Government of Canada and to the Administration Authority as directed by the President of the Treasury Board of Canada and consistent with the Trust Agreement, which terminated May 31, 2007.

The Administration Authority is charged with the administration of the PSHCP. Its objective is to ensure that benefits and services to Plan members and their covered dependents, as defined in the PSHCP documentation, are delivered in a manner that ensures the effective and efficient administration of the PSHCP. Payments are made to the Administration Authority under Vote 20 and are authorized under the terms of reference of the funding agreement between the President of the Treasury Board and the Administration Authority. The funding agreement allows for the transfer of funds from the Treasury Board of Canada Secretariat to the Administration Authority in four quarterly instalments upon approval of the operating budget by the Secretary of the Treasury Board of Canada. These quarterly instalments are made in advance and actual expenses are recorded upon approval of the Administration Authority's Quarterly Financial Report.

Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). Following the collective bargaining round of October 2004, 2008 and subsequently of 2010, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a negotiated partnership between PSAC and the Treasury Board of Canada Secretariat (TBS). The objective of the JLP is to improve labour relations in the public service. It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 3-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every three months, the advance is reversed and the expenditure is recorded.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments — Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by consolidated Crown corporations and other entities. These mainly include investments such as bonds, money market funds and fixed income securities.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated net realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

Section 10

2012-2013

Public Accounts of Canada

Non-Financial Assets

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Non-Financial Assets

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service.

Table 10.1 presents the non-financial assets by category.

Table 10.1

Non-Financial Assets by category

(in thousands of dollars)

	March 31/2013	March 31/2012
Net tangible capital assets, Table 10.2		
Land	1,565,938	1,567,557
Buildings	11,363,434	10,160,053
Works and infrastructure	5,731,752	5,487,649
Machinery and equipment	9,795,900	10,186,219
Vehicles, Table 10.3	13,361,589	13,861,990
Leasehold improvements	1,075,293	1,084,280
Assets under construction	14,653,666	13,909,953
Assets under capital leases, Table 10.4	2,693,518	2,789,451
	60,241,090	59,047,152
Inventories	7,453,445	6,995,342
Prepaid expenses	1,227,895	1,915,851
Total	68,922,430	67,958,345

Chart 10A

Non-Financial Assets by category at March 31, 2013

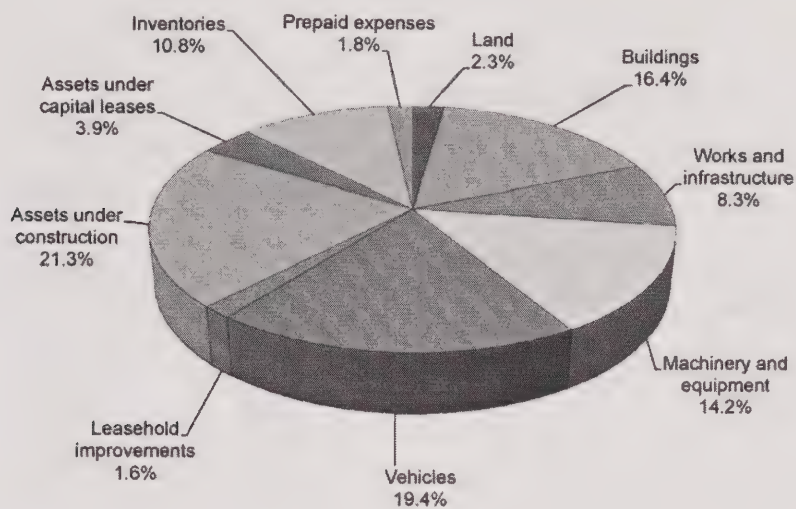
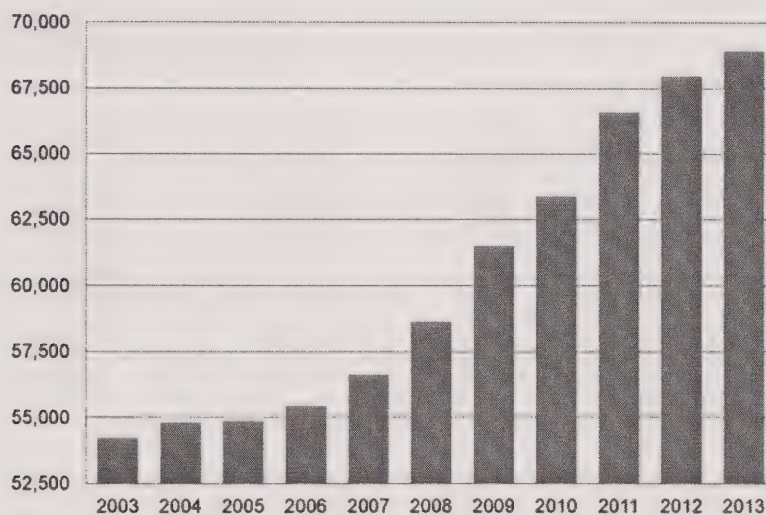


Chart 10B

Non-Financial Assets at March 31, 2013

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

Table 10.2

Tangible Capital Assets by Main Custodian Ministries

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost				
Environment	201,026	996,513	2,908,781	874,584
Fisheries and Oceans	24,028	701,908	2,342,626	425,518
Foreign Affairs and International Trade	234,067	1,249,678	3,507	148,249
Industry	11,405	897,155	38,085	2,915,779
National Defence	84,204	8,000,813	2,252,209	20,907,058
Public Safety and Emergency Preparedness	75,990	3,402,428	666,948	1,590,407
Public Works and Government Services	256,134	4,805,539	1,032,664	1,397,969
Transport	262,580	975,563	2,737,260	241,675
Other ministries	30,734	1,561,461	82,666	3,146,749
	<i>1,180,168</i>	<i>22,591,058</i>	<i>12,064,746</i>	<i>31,647,988</i>
Consolidated Crown corporations and other entities	385,770	2,250,190	1,378,872	3,033,919
Gross total capital assets	1,565,938	24,841,248	13,443,618	34,681,907
Accumulated amortization				
Environment		681,869	1,755,733	603,001
Fisheries and Oceans		430,817	1,190,424	298,146
Foreign Affairs and International Trade		782,046	325	107,988
Industry		558,641	23,201	2,204,163
National Defence		3,554,279	1,281,485	15,098,701
Public Safety and Emergency Preparedness		1,612,865	385,155	1,110,399
Public Works and Government Services		3,119,796	448,077	978,585
Transport		682,481	1,899,479	177,890
Other ministries		1,033,678	37,110	2,060,750
		<i>12,456,472</i>	<i>7,020,989</i>	<i>22,639,623</i>
Consolidated Crown corporations and other entities		1,021,342	690,877	2,246,384
Total accumulated amortization		13,477,814	7,711,866	24,886,007
Total net capital assets				
Environment	201,026	314,644	1,153,048	271,583
Fisheries and Oceans	24,028	271,091	1,152,202	127,372
Foreign Affairs and International Trade	234,067	467,632	3,182	40,261
Industry	11,405	338,514	14,884	711,616
National Defence	84,204	4,446,534	970,724	5,808,357
Public Safety and Emergency Preparedness	75,990	1,789,563	281,793	480,008
Public Works and Government Services	256,134	1,685,743	584,587	419,384
Transport	262,580	293,082	837,781	63,785
Other ministries	30,734	527,783	45,556	1,085,999
	<i>1,180,168</i>	<i>10,134,586</i>	<i>5,043,757</i>	<i>9,008,365</i>
Consolidated Crown corporations and other entities	385,770	1,228,848	687,995	787,535
Total net capital assets	1,565,938	11,363,434	5,731,752	9,795,900

(1) Details can be found in Table 10.3.

(2) Details can be found in Table 10.4.

Vehicles ⁽¹⁾	Leasehold improvements	Assets under construction	Assets under capital leases ⁽²⁾	Total March 31/2013	Total March 31/2012
143,721	38,361	200,075	39,370	5,402,431	5,288,112
1,870,222	496,618	358,963		6,219,883	6,149,340
142,182	244,984	522,384		2,545,051	2,317,429
28,759	64,530	565,644	64,551	4,585,908	4,437,662
30,019,200	41,537	9,380,458	870,182	71,555,661	68,848,727
689,046	148,350	1,096,913	16,265	7,686,347	6,835,968
10,663	833,192	1,393,001	2,521,442	12,250,604	11,506,369
722,187	33,607	53,661	818,883	5,845,416	5,906,402
159,736	508,853	345,873	96,249	5,932,321	5,705,454
33,785,716	2,410,032	13,916,972	4,426,942	122,023,622	116,995,463
1,024,736	279,135	736,694	164,990	9,254,306	9,118,514
34,810,452	2,689,167	14,653,666	4,591,932	131,277,928	126,113,977
100,279	28,809		12,938	3,182,629	3,102,228
1,350,045	314,726			3,584,158	3,545,734
102,460	148,581			1,141,400	1,058,808
22,601	33,813		21,202	2,863,621	2,723,426
18,310,435	19,644		518,028	38,782,572	36,403,359
377,516	64,770		2,201	3,552,906	3,120,793
6,774	477,871		1,097,832	6,128,935	5,702,423
566,410	16,686		129,700	3,472,646	3,401,903
107,561	358,269		11,424	3,608,792	3,408,198
20,944,081	1,463,169		1,793,325	66,317,659	62,466,872
504,782	150,705		105,089	4,719,179	4,599,953
21,448,863	1,613,874		1,898,414	71,036,838	67,066,825
43,442	9,552	200,075	26,432	2,219,802	2,185,884
520,177	181,892	358,963		2,635,725	2,603,606
39,722	96,403	522,384		1,403,651	1,258,621
6,158	30,717	565,644	43,349	1,722,287	1,714,236
11,708,765	21,893	9,380,458	352,154	32,773,089	32,445,368
311,530	83,580	1,096,913	14,064	4,133,441	3,715,175
3,889	355,321	1,393,001	1,423,610	6,121,669	5,803,946
155,777	16,921	53,661	689,183	2,372,770	2,504,499
52,175	150,584	345,873	84,825	2,323,529	2,297,256
12,841,635	946,863	13,916,972	2,633,617	55,705,963	54,528,591
519,954	128,430	736,694	59,901	4,535,127	4,518,561
13,361,589	1,075,293	14,653,666	2,693,518	60,241,090	59,047,152

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

Table 10.3

Vehicles by sub-category

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2013	March 31/2012
Ships and boats	13,868,263	8,961,934	4,906,329	5,385,885
Aircraft	15,588,713	9,067,799	6,520,914	6,541,757
Motor vehicles (Non-Military)	2,120,866	1,408,884	711,982	714,044
Military vehicles	1,834,027	1,234,884	599,143	600,437
Other vehicles	1,398,583	775,362	623,221	619,867
Total	34,810,452	21,448,863	13,361,589	13,861,990

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

Table 10.4

Assets under Capital Leases by main category

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2013	March 31/2012
Land	31,242		31,242	31,242
Buildings	2,793,237	1,192,483	1,600,754	1,663,863
Works and infrastructure	818,820	129,647	689,173	697,362
Machinery and equipment	208,012	116,510	91,502	80,903
Vehicles	740,621	459,774	280,847	316,081
Total	4,591,932	1,898,414	2,693,518	2,789,451

Section 11

2012-2013

Public Accounts of Canada

Contractual Obligations and Contingent Liabilities

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Contractual Obligations and Contingent Liabilities

This section contains detailed information related to contractual obligations and contingent liabilities.

Contractual Obligations

Government activities, by their nature, result in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), capital assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project or per program at year end are reported for transfer payment agreements, capital assets, purchases and operating leases. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

Table 11.1
Contractual Obligations
(in millions of dollars)

	Transfer payment agreements	Capital assets and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, capital assets, purchases and operating leases, Table 11.3	33,165	31,623	2,910		67,698
International contractual obligations, Table 11.4				4,342	4,342
Total	33,165	31,623	2,910	4,342	72,040

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy contractual obligations each year from 2014 to 2018 inclusively, and a total for amounts due in the year 2019 and subsequently.

Table 11.2
Schedule of Minimum Payments
(in millions of dollars)

	Transfer payment agreements	Capital assets and purchases	Operating leases	International organizations	Total
Minimum payments to be made in:					
2014	17,443	9,227	357	1,756	28,783
2015	6,533	4,785	344	730	12,392
2016	4,617	3,331	321	331	8,600
2017	2,308	1,999	278	152	4,737
2018	1,491	1,240	234	74	3,039
2019 and subsequently	773	11,041	1,376	1,299	14,489
Total	33,165	31,623	2,910	4,342	72,040

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, capital assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 16 to the consolidated financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Capital assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
Transfer payment agreements —										
Agriculture and Agri-Food —										
Agricultural Flexibility Fund										
Aggregate	105	105	76	29	29					
Canadian Agricultural Adaptation Program										
Aggregate	141	141	114	27	27					
Canadian Wheat Board Transition Costs										
Contribution agreement	63	63	1	62	1	2	2	2	2	53
Grant funding agreement	272	272	169	103	52	29	22			
Growing Forward 2 Contribution Agreement										
Government of British Columbia	69	69		69	14	14	14	14	13	
Government of Ontario	273	273		273	55	54	55	54	55	
	923	923	360	563	178	99	93	70	70	53
Canadian Heritage —										
Canada Arts Presentation Fund										
Aggregate	46	46	20	26	21	5				
Canada Arts Training Fund										
Aggregate	33	33	11	22	17	5				
Canada Cultural Spaces Fund										
Aggregate	24	24	10	14	13	1				
Canada Music Fund										
Aggregate	39	39	25	14	7	7				
The Foundation Assisting Canadian Talent on Recordings	31	31	19	12	6	6				
Development of Official-Languages Communities Program										
Aggregate	66	66	26	40	26	8	3	2	1	
Exchanges Canada Program										
Aggregate	46	46	28	18	12	5	1			
Hosting Program										
Aggregate	35	35	13	22	15	7				
Canada Soccer Association	14	14		14	3	5	6			
Toronto Organizing Committee for the 2015 Pan American and Parapan American Games	368	368	14	354	122	194	38			
Sport Support Program										
Aggregate	19	19	7	12	7	5				
	721	721	173	548	249	248	48	2	1	
Citizenship and Immigration —										
Agreements with regards to the refugee Resettlement Assistance Program										
Aggregate	38	38	5	33	14	10	9			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31					2019 and subse-
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2014	2015	2016	2017	2018	quently
Agreements with regards to Settlement and Integration services for newcomers										
Aggregate	997	997	34	963	382	295	286			
Bow Valley College	16	16		16	5	6	5			
Catholic Community College of York Region	14	14		14	5	4	5			
Catholic Crosscultural Services	10	10		10	3	4	3			
Colleges Ontario	13	13		13	4	5	4			
COSTI Immigrant Services	15	15		15	5	5	5			
Newcomer Centre of Peel	24	24		24	8	8	8			
Norquest College	12	12		12	4	4	4			
North York Community House	11	11		11	4	3	4			
Polycultural Immigrant & Community Services	10	10		10	3	4	3			
St-Joseph's Immigrant Women's Centre	10	10		10	3	3	4			
Toronto Catholic District School Board	10	10		10	3	4	3			
Toronto District School Board	17	17		17	17					
Woodgreen Community Services	11	11		11	4	3	4			
Provincial agreement on immigration matters and on the selection of foreign nationals wishing to settle in Canada										
Canada-Quebec Agreement	1,707	1,707	284	1,423	285	284	285	284	285	
Provincial agreements with regards to immigrant settlement services										
Canada-British Columbia Agreement	221	221	117	104	104					
	3,136	3,136	440	2,696	853	642	632	284	285	
Economic Development Agency of Canada for the Regions of Quebec — Community Futures Program										
15 Community business development corporations	602	602	517	85	29	28	28			
Economic Development of Quebec Program										
Institut national d'optique	45	45	18	27	9	9	9			
Montreal International	58	58	38	20	4	2	2	2	2	8
Small and medium-sized enterprises (SME), SME group and association and non-profit organizations	1,384	1,384	1,240	144	104	34	5	1		
Société du Parc Jean-Drapeau	23	23	13	10	5	5				
	2,112	2,112	1,826	286	151	78	44	3	2	8
Environment — Sustainable Development Technology Canada										
The NextGen Biofuels Fund	94	94		94	50	38	3	3		
Finance —										
Harbourfront Centre Funding Program	24	24	11	13	5	5	3			
Foreign Affairs and International Trade — Canadian International Development Agency — Canadian engagement for development										
Aggregate	355	355	264	91	59	20	8	4		
Aga Khan Foundation Canada	75	75	3	72	24	19	19	10		
Association of Universities and Colleges of Canada	70	70	54	16	9	1	6			
Canada World Youth	47	47	37	10	10					
Canadian Organizations	432	432	207	225	86	63	43	22	11	
International Development Research Centre	50	50	30	20	14	6				
Plan International Canada	35	35	19	16	7	6	3			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2019 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2014	2015	2016	2017	2018	subse- quently	
Fragile countries and crisis-affected communities											
Aggregate	185	185	146	39	21	11	6	1			
Aga Khan Foundation Canada	56	56	22	34	19	15					
Canadian Organizations	97	97	52	45	26	18	1				
Consortium DID-FADQDI	19	19	4	15	3	4	4	4			
Global engagement and strategic policy											
Aggregate	36	36	23	13	8	2	2	1			
Canadian Foodgrains Bank	125	125	50	75	25	25	25				
Canadian Organizations	14	14	4	10	8	2					
Micronutrient Initiative	75	75	45	30	15	15					
Low income countries											
Aggregate	245	245	184	61	35	16	3	7			
Aga Khan Foundation Canada	52	52	24	28	10	10	5	3			
Canadian Bar Association	14	14		14	2	2	2	3	5		
Canadian Organizations	215	215	139	76	37	19	10	9	1		
Centre de coopération internationale en santé et développement - Consortium CCISD-CHUM	12	12	2	10	2	2	3	3			
CHF - Canadian Hunger Foundation	18	18	2	16	4	3	3	3	3		
Consortium CECI - Centre for International Studies and International Cooperation and Experco International	13	13	3	10	3	2	2	2	1		
Cowater International / CRC Sogema Inc. .	10	10		10	1	2	2	3	2		
Cowater International Inc.	40	40	20	20	8	6	3	3			
CRC Sogema Inc.	46	46	2	44	4	13	12	13	2		
Mennonite Economic Development Associates of Canada	18	18	2	16	4	3	3	3	3		
Middle income countries											
Aggregate	161	161	129	32	14	11	6	1			
Agriteam Canada	98	98	61	37	14	7	8	3	5		
Association of Canadian Community Colleges	38	38	7	31	8	10	9	4			
Canada School of Public Service	20	20	3	17	4	4	4	5			
Canadian Cooperation Society for International Development	29	29	5	24	4	5	5	4	6		
Canadian Organizations	223	223	161	62	34	15	8	5			
CHF - Canadian Hunger Foundation	19	19	3	16	4	4	4	4			
Conference Board of Canada	17	17	5	12	4	4	3	1			
Consortium for International Development in Education	11	11	1	10	2	1	1	1	5		
Consortium Save the Children & Norwegian Refugee Council	18	18	1	17	2	4	5	3	3		
Consortium SOCODEVI / CECI	23	23	8	15	5	4	3	3			
Cowater International Inc.	40	40	18	22	9	8	4	1			
Federation of Canadian Municipalities	33	33	12	21	6	7	4	1	3		
Plan International Canada	26	26	12	14	4	6	2	2			
	3,110	3,110	1,764	1,346	558	375	231	132	50		
Health —											
Department —											
Brain Canada Foundation	100	100	20	80	20	20	20	20			
Canada Centre on Substance Abuse	11	11		11	4	3	4				
Canadian Institute for Health Information . . .	239	239	82	157	79	78					
Canadian Partnership Against Cancer Corporation	241	241	50	191	49	47	48	47			
First Nations and Inuit											
Health Infrastructure Support	892	892	443	449	149	99	58	48	29	66	
Primary Health Care	2,247	2,247	1,126	1,121	436	301	133	105	43	103	
Supplementary Health Benefits	305	305	177	128	90	37	1				

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31					2019 and subse-
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2014	2015	2016	2017	2018	quently
Health Council of Canada	33	33	18	15	8	7				
Health System Priorities	60	60	30	30	30					
Mental Health Commission of Canada.	122	122	65	57	15	14	14	14		
Public Health Agency of Canada —										
Aboriginal Head Start in										
Urban and Northern										
Communities										
Aggregate	127	127	97	30	30					
Canada Prenatal Nutrition Program										
Aggregate	106	106	80	26	26					
Community Action Program for										
Children										
Aggregate	221	221	167	54	54					
Federal Initiative to Address HIV / AIDS										
in Canada										
Aggregate	86	86	65	21	21					
Hepatitis C										
Aggregate	102	102	85	17		17				
Government of British Columbia	66	66	55	11		11				
Government of Ontario	133	133	111	22		22				
Innovation Strategy										
Aggregate	53	53	31	22	9	7	3	3		
National Collaborating Centres for										
Public Health										
Aggregate	42	42	27	15	9	6				
	5,186	5,186	2,729	2,457	1,029	669	281	237	72	169
Human Resources and Skills										
Development —										
Aboriginal Skills and Employment										
Training Strategy										
Aggregate	517	517	303	214	101	113				
Aboriginal Labour Force										
Development Circle	42	42	23	19	10	9				
Centre for Aboriginal Resource										
Development.	24	24	14	10	5	5				
Community Futures Treaty Seven.	43	43	24	19	9	10				
First Nations Employment Society.	24	24	13	11	5	6				
First Nations of Quebec and Labrador										
Health and Social Services										
Commissions	97	97	54	43	21	22				
First Peoples Development Inc	86	86	48	38	19	19				
Gabriel Dumont Training and										
Employment Inc	48	48	27	21	10	11				
Grand River Employment and Training	23	23	13	10	5	5				
Kativak Association	27	27	15	12	6	6				
Manitoba Keewatinowi Okimakanak Inc.	76	76	42	34	17	17				
Manitoba Métis Federation Inc	56	56	31	25	12	13				
Métis Nation of Ontario.	32	32	18	14	7	7				
Métis Provincial Council of British Columbia	30	30	17	13	6	7				
Mi'kmaq Employment & Training										
Secretariat.	25	25	14	11	6	5				
Ontario Federation of Indian										
Friendship Centres	27	27	14	13	6	7				
Rupert's Land Institute	63	63	36	27	14	13				
Saskatchewan Indian Training										
Assessment Group Inc	148	148	83	65	33	32				
Sioux Lookout Area Aboriginal										
Management Board	24	24	14	10	5	5				
Six Independent Alberta First Nation										
Society of Hobbema.	25	25	14	11	5	6				
Tribal Resources Investment Co.	21	21	7	14	7	7				
Union of Ontario Indians.	25	25	14	11	5	6				
Homelessness Partnering										
Strategy										
Aggregate	205	205	117	88	88					
City of Toronto	52	52	24	28	28					

11.6 Contractual Obligations and Contingent Liabilities

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
Labour Market Agreements										
Aggregate	67	67	56	11	11					
Government of Alberta	329	329	273	56	56					
Government of British Columbia	397	397	331	66	66					
Government of Manitoba	109	109	91	18	18					
Government of New Brunswick	66	66	55	11	11					
Government of Nova Scotia	83	83	69	14	14					
Government of Ontario	1,159	1,159	965	194	194					
Government of Quebec	695	695	580	115	115					
Government of Saskatchewan	92	92	77	15	15					
Labour Market Agreements for persons with disabilities										
Aggregate	292	292	263	29	29					
Government of Alberta	252	252	227	25	25					
Government of British Columbia	307	307	276	31	31					
Government of Ontario	759	759	683	76	76					
Government of Quebec	459	459	413	46	46					
Government of Saskatchewan	109	109	98	11	11					
Labour Market Development Agreements										
Aggregate	24	24	12	12	12					
Government of Alberta	237	237	118	119	119					
Government of British Columbia	602	602	301	301	301					
Government of Manitoba	100	100	50	50	50					
Government of New Brunswick	198	198	99	99	99					
Government of Newfoundland and Labrador	277	277	139	138	138					
Government of Nova Scotia	179	179	90	89	89					
Government of Ontario	1,239	1,239	617	622	622					
Government of Prince Edward Island	58	58	29	29	29					
Government of Quebec	1,283	1,283	643	640	640					
Government of Saskatchewan	85	85	43	42	42					
Opportunities Fund for Persons with Disabilities										
Aggregate	41	41	23	18	15	2	1			
Sectoral Initiatives Program										
Aggregate	37	37	23	14	11	2	1			
Skills and Partnership Funds										
Aggregate	152	152	65	87	53	34				
Targeted Initiative for Older Workers										
Aggregate	138	138	118	20	20					
Government of Ontario	53	53	43	10	10					
Youth Employment Strategy										
Aggregate	123	123	54	69	67	2				
	11,741	11,741	7,903	3,838	3,465	371	2			
Indian Affairs and Northern Development — Aboriginal Recipient Funding (First Nation and Tribal Councils)										
Ahousaht Indian Band	45	45	25	20	7	7	6			
Ahtahkakoop Band	55	55	25	30	10	10	10			
Albany Band	33	33	18	15	8	7				
Alexis Nakota Sioux Nation	44	44	21	23	8	8	7			
Atikamekw de Manawan	69	69		69	14	14	14	14	13	
Atikamekw Sipi - Conseil de la Nation	41	41	21	20	7	7	6			
Attawapiskat First Nation	12	12		12	12					
Bande des Innus de Pessamit	99	99		99	24	19	19	19	18	
Battlefords Agency Tribal Chiefs Inc.	28	28	18	10	10					
Berens River Band	13	13		13	13					
Bigstone Cree Nation	41	41	22	19	19					
Blood Band	361	361	159	202	73	64	65			
Bunibonibee Cree Nation	52	52		52	17	18	17			
Canim Lake Indian Band	14	14		14	3	3	3	3	2	
Chemawawin Cree Nation	31	31	11	20	10	10				
Chippewas of Kettle & Stony Point	28	28	14	14	4	5	5			
Chippewas of Rama First Nation	21	21	9	12	4	4	4			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2019 and subse- quently					
					2014	2015	2016	2017	2018	
Clearwater River Dene Band	40	40		40	8	8	8	8	8	
Conseil des Atikamekw de Wemotaci	41	41		41	9	8	8	8	8	
Conseil des Atikamekw d'Opitciwan	68	68	48	20	20					
Conseil des Montagnais du Lac St-Jean	123	123	58	65	26	19	20			
Cowessess Band	46	46	25	21	7	7	7			
Cowichan Band	56	56	43	13	13					
Cross Lake First Nation	101	101	68	33	33					
Dene Tha' Band	53	53	36	17	17					
Dokis First Nation	12	12		12	3	2	2	2	3	
Driftpile First Nation	38	38		38	8	8	7	8	7	
Eel River Bar First Nation	28	28	18	10	4	3	3			
Elsipogtog First Nation	47	47	25	22	22					
Esgenoopetitj First Nation	11	11		11	11					
Eskasoni Band Council	80	80		80	16	16	16	16	16	
Fisher River Band	78	78	35	43	15	14	14			
Flying Dust First Nation	10	10		10	5	5				
Fort Alexander Band	18	18		18	18					
Garden Hill First Nation	23	23		23	23					
Gitksan Local Services Society	79	79	42	37	19	18				
God's Lake First Nation	29	29		29	10	9	10			
Haisla Nation	48	48		48	5	5	5	5	4	24
Heiltsuk Indian Band	64	64	30	34	12	11	11			
Innu Takuaikan Uashat Mak Mani-Utenam	144	144	71	73	30	21	22			
Kahkewistahaw Band	33	33	15	18	6	6	6			
Kashechewan First Nation	10	10		10	10					
Kee Tas Kee Now Tribal Council	116	116	53	63	21	21	21			
Keewatin Tribal Council Inc.	38	38	21	17	6	6	5			
Kitigan Zibi Anishinabeg	61	61	29	32	12	10	10			
La Nation Anishinabe du Lac Simon	47	47		47	10	9	9	10	9	
La Première nation Odanak	23	23	9	14	5	4	5			
Lac La Ronge Band	229	229	93	136	46	45	45			
Listuguj Mi'Gmaq Government	51	51	36	15	15					
Little Red River Cree Nation	32	32		32	32					
Long Plain Band	60	60	26	34	11	12	11			
Makwa Sahgaiehc First Nation Band	17	17		17	9	8				
Mathias Colomb Band	52	52	37	15	15					
M'Chigeeng First Nation	27	27	14	13	7	6				
Mikisew Cree First Nation Band	39	39	16	23	8	8	7			
Millbrook Band Council	37	37		37	7	8	7	7	8	
Mississaugas of The New Credit First Nation	25	25		25	5	5	5	5	5	
MLTC Program Services Inc.	82	82	40	42	16	13	13			
Mohawks Council of Akwesasne	125	125	71	54	27	27				
Mohawks of Kahnawake Band	187	187	82	105	39	33	33			
Montreal Lake Band	11	11		11	11					
Moose Cree First Nation	62	62	26	36	12	12	12			
Muskeg Lake Cree Nation #102	27	27	12	15	5	5	5			
Muskoday First Nation Band	28	28	12	16	6	5	5			
Nak'Azdli Indian Band	39	39	21	18	6	6	6			
Naskapi Nation of Kawawachikamach	22	22	12	10	10					
Nation Huronne Wendat	92	92		92	10	9	9	9	9	46
Nisichawayasihk Cree Nation	107	107	45	62	21	21	20			
North Peace Tribal Council	12	12		12	8	1	1	1	1	
Norway House Cree Nation	93	93		93	47	46				
Nuu-Chah-Nulth Tribal Council	100	100		100	23	19	19	19	20	
Onion Lake Band	107	107	51	56	19	18	19			
Opaskwayak Cree Nation	123	123	53	70	24	23	23			
O-Pipon-Na-Piwin Cree Nation	22	22	11	11	11					
PADC Management Company Ltd	66	66	52	14	14					
Peguis Band	104	104	73	31	31					
Peter Ballantyne Cree Nation	38	38		38	38					
Pikangikum First Nation	42	42	30	12	12					
Potlotek First Nation	14	14		14	3	3	3	3	2	
Saddle Lake Band	125	125		125	33	23	23	23	23	
Sagamok Anishnawbek First Nation	36	36		36	7	8	7	7	7	
Saint Mary's Band Council	49	49	21	28	10	9	9			
Sakimay Band	23	23	11	12	4	4	4			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Samson Band	22	22		22	22					
Sandy Bay Band	16	16		16	16					
Sandy Lake First Nation	52	52	37	15	15					
Siksika Nation Band	115	115	79	36	36					
Shamattawa First Nation	29	29		29	10	9	10			
Skidegate Indian Band	32	32	13	19	6	6	7			
Snuneymuxw First Nation	27	27	12	15	5	5	5			
Southern First Nations Secretariat	34	34	17	17	9	8				
St Theresa Point Band	71	71		71	24	24	23			
Standing Buffalo Band	25	25	5	20	5	5	5	5		
Stoney Band	18	18		18	18					
Sucker Creek Band	34	34		34	7	7	7	7	6	
Swan Lake Band	22	22		22	5	4	4	4	5	
Swan River First Nation Band	19	19		19	4	4	4	4	3	
Tataskweyak Cree Nation	47	47	32	15	15					
Temagami First Nation	10	10		10	2	2	2	2	2	
The Six Nations of the Grand River	112	112	55	57	19	19	19			
Timiskaming First Nation	24	24	13	11	6	5				
Tsuu T'Ina Nation Band	63	63	29	34	11	11	12			
Wagmatcook Band Council	19	19	8	11	4	3	4			
Wasagamack First Nation	12	12		12	12					
Waycobah First Nation	21	21		21	4	4	4	4	5	
Waywayseecappo First Nation										
Treaty Four - 1874	41	41	28	13	13					
Whitecap Dakota First Nation Band	16	16	5	11	3	3	3	2		
Wikwemikong Unceded Indian Reserve	82	82		82	18	16	16	16	16	
Aboriginal Recipient Funding										
<i>(Other)</i>										
340109 BC Ltd T/A H G Smith and										
Associates	13	13		13	13					
Arctic Co-Operatives Ltd	20	20	10	10	10					
Awasis Agency of Northern Manitoba	17	17		17	17					
Cree Nation Child and Family Caring Agency	11	11		11	11					
Island Lake First Nations Family Services ...	11	11		11	11					
Kasohkewew Child and Wellness										
Society (2012)	21	21		21	21					
Makivik Corporation	57	57	37	20	20					
Mi'Kmaq Family & Children's Services of										
Nova Scotia	12	12		12	12					
National Association Friendship Centres	43	43	27	16	16					
National Indian Brotherhood	31	31	11	20	5	5	5	5		
Nunavut Planning Commission	16	16	4	12	4	4	4			
Nunavut Wildlife Management Board	33	33	9	24	8	8	8			
Peter Ballantyne Child & Family Services Inc	11	11		11	11					
Southeast Child and Family Services	26	26		26	26					
The North West Company	81	81	31	50	25	25				
Funding Agreements for Provincial										
Governments and Territories										
Government of Quebec — Minister										
of Finance	705	705	143	562	137	141	144	140		
Government of the Northwest Territories	20	20	4	16	4	4	4	4		
Grant										
Cree Regional Authority	509	509		509	101	102	102	102	102	
Miawpukek Band	102	102		102	10	10	10	10	11	51
Mi'Kmaq Kina'Matnewey	304	304	76	228	46	45	46	45	46	
Nunatsiavut Government	273	273	33	240	40	40	40	40	40	40
Indian Self-Government										
Champagne & Aishihik First Nations	47	47	28	19	9	10				
First Nation of Nacho Nyak Dun	41	41	24	17	8	9				
Huu-Ay-Aht First Nations	35	35	12	23	6	3	3	3	4	4
Ka:'yu:'k't'h/Che:k:tl'es7et'h' First Nation ...	41	41	13	28	7	4	4	4	5	4
Kluane First Nation	47	47	10	37	5	5	6	5	5	11
Kwanlin Dun First Nation	124	124	27	97	14	14	14	14	14	27
Little Salmon/Carmacks First Nation	44	44	26	18	9	9				
Nisga'a Nation	500	500	230	270	63	66	69	72		
Sechelt Indian Band	56	56	7	49	6	7	7	7	7	15

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2019 and subse- quently					
					2014	2015	2016	2017	2018	
Selkirk First Nation	42	42	25	17	8	9				
Ta'an Kwach'an Council	43	43	9	34	5	5	5	5	5	9
Teslin Tlingit Council	44	44	26	18	9	9				
Tr'ondek Hwech'in First Nation	44	44	26	18	9	9				
Uchucklesaht Indian Band	16	16	5	11	3	1	2	1	2	2
Ucluelet First Nation	42	42	14	28	7	4	4	4	4	5
Vuntut Gwitchin First Nation	46	46	27	19	9	10				
Aggregate of various transfer payment agreements under \$10 million										
Aggregate	2,254	2,254		2,254	2,254					
	11,602	11,602	3,041	8,561	4,517	1,456	1,233	672	445	238
Industry —										
Department —										
Automotive Innovation										
Fund										
Toyota Motor Manufacturing Canada Inc ..	88	88	57	31	31					
Linamar Corporation	53	53	31	22	11	11				
Bombardier C Series Program —										
Research and Development										
Bombardier Aerospace	350	350	269	81	51	30				
Broadband Canada: Connecting Rural Canadians Program										
Aggregate	19	19	7	12	4	4	4			
Barrett Xplore Inc	34	34	16	18	4	5	9			
Community Futures										
Program										
Aggregate	21	21	11	10	7	3				
Northern Ontario Development										
Program										
Aggregate	66	66	33	33	20	11	2			
Strategic Aerospace and Defence										
Initiative										
Aggregate	50	50	29	21	12	4	2	3		
CAE Inc	250	250	202	48	48					
Héroux-Devtek Inc	49	49	6	43	13	12	11	7		
Magellan Aerospace Limited	44	44	26	18	4	5	5	4		
Norsat International Inc	13	13	1	12	2	2	3	3	2	
Pratt & Whitney Canada Corporation	300	300	168	132	107	25				
Ultra Electronics TCS Inc	33	33	16	17	5	5	7			
Technology Partnerships										
Program										
Bell Helicopter Textron Canada Ltd	115	115	56	59	9	6	7	9	28	
Canadian Institute for Advanced Research										
Linking Canadian researchers to the world	25	25	5	20	5	5	5	5		
Canarie Inc										
Operation of ultra-high speed research and education network	62	62	13	49	23	26				
Genome Canada										
Research competition in human health	60	60	4	56	21	23	7	5		
International Telecommunication										
Union										
Funding	27	27	11	16	5	5	6			
Mitacs Inc										
Delivery of industrial research and development interships	35	35	5	30	7	7	7	9		
Perimeter Institute for Theoretical Physics										
Research, training and education in theoretical physics	50	50	10	40	10	10	10	10		
Federal Economic Development Agency for Southern Ontario —										
Community Infrastructure Improvement										
Fund										
Aggregate	35	35	3	32	32					

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Eastern Ontario Development Program										
Aggregate	29	29	16	13	13					
Southern Ontario Development Program										
Aggregate	338	338	219	119	119					
The Corporation of the City of Brantford										
Brownsfield redevelopment project	12	12	1	11	1			10		
University of Waterloo										
Water technologies research	20	20	9	11	11					
National Research Council of Canada — Digital Technology Pilot Program										
Aggregate	11	11		11	11					
Industrial Research Assistance Program										
Aggregate	113	113		113	103	9	1			
Canada-France-Hawaii Telescope Corporation										
Partnership to operate a jointly owned optical telescope	119	119	106	13	3	3	4	3		
Gemini Twin Telescope Project										
Collaboration to build and operate 8 meter telescopes	120	120	106	14	6	5	3			
Triumf										
Joint venture by a consortium of universities to manage the TRIUMF Facility in British Columbia	203	203	114	89	44	45				
	2,744	2,744	1,550	1,194	742	261	93	68	30	
Justice —										
Access to Justice Services to the Territories										
Aggregate	24	24	5	19	5	5	5	4		
Contribution to support the implementation of official languages requirements under the Contraventions Act										
Government of Ontario	14	14	3	11	3	3	3	2		
Criminal Legal Aid services and systems										
Aggregate	25	25	5	20	5	5	5	5		
Government of Alberta	52	52	10	42	10	11	10	11		
Government of British Columbia	69	69	14	55	14	14	14	13		
Government of Manitoba	24	24	5	19	5	4	5	5		
Government of Nova Scotia	18	18	4	14	4	3	4	3		
Government of Ontario	216	216	43	173	43	43	43	44		
Government of Quebec	117	117	23	94	23	24	23	24		
Government of Saskatchewan	21	21	4	17	4	4	4	5		
Immigration and Refugee Legal Aid Component	24	24	12	12	12					
Victims of Crime Initiative										
Aggregate	20	20	8	12	5	4	3			
	624	624	136	488	133	120	119	116		
Natural Resources —										
Clean Energy Fund										
Aggregate	74	74	57	17	16	1				
ecoENERGY for Biofuels — Support the production of renewable alternatives to gasoline and diesel										
Aggregate	102	102	64	38	17	14	5	2		
Biox	63	63	51	12	7	5				
Great Lakes Biofuels	48	48		48	17	14	10	7		
Greenfield Ethanol Inc — Chatham	62	62	48	14	8	6				
Greenfield Ethanol Inc — Varennes	87	87	68	19	10	9				
Greenfield Johnstown Limited	118	118	84	34	16	13	5			
Husky Oil Limited — Lloydminster	60	60	46	14	8	6				
Husky Oil Limited — Minnedosa	71	71	57	14	8	6				

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2019 and subse- quently					
					2014	2015	2016	2017	2018	
IGPC Ethanol Inc.	83	83	62	21	10	8	3			
Kawartha Ethanol Inc.	39	39	17	22	7	6	5	4		
Kyoto.	18	18		18	7	5	4	2		
Maple Leaf Foods Inc. — Rothsay.	53	53	43	10	6	4				
Methes Energies — Sombra.	14	14		14	5	4	3	2		
Suncor.	162	162	118	44	24	20				
Terra Grain Fuels Inc.	57	57	40	17	9	8				
ecoENERGY for Renewable Power										
Program — Increase renewable power										
Aggregate.	258	258	91	167	26	26	26	25	22	42
Ashlu Creek Investments Limited Partnership.	26	26	8	18	3	2	3	2	3	5
Bear Mountain Wind Limited Partnership.	20	20	5	15	2	2	2	2	2	5
Brilliant Expansion Power Corporation.	47	47	22	25	4	5	4	5	5	2
Brookfield Power Wind Prince LP.	53	53	27	26	5	6	5	6	4	
Canadian Hydro Developers Inc.	29	29	12	17	3	3	3	3	3	2
Canadian Renewable Energy Corporation.	49	49	18	31	5	5	5	5	5	6
Caribou Wind Park Limited Partnership.	29	29	8	21	3	3	3	3	3	6
Cartier Énergie Éolienne Inc (1 of 3).	31	31	16	15	3	3	3	3	3	
Cartier Énergie Éolienne Inc (2 of 3).	31	31	17	14	3	4	3	3	1	
Cartier Énergie Éolienne Inc (3 of 3).	34	34	15	19	3	4	3	3	4	2
Castle Rock Ridge Limited Partnership.	23	23	2	21	2	3	2	2	3	9
Dokie General Partnership.	33	33	7	26	3	3	4	3	3	10
Enbridge Ontario Wind Power LP.	48	48	19	29	5	5	5	5	4	5
Ghost Pine Windfarm LP.	21	21	5	16	2	2	2	2	2	6
Glen Dhu Wind Energy Ltd.	19	19	4	15	2	2	2	2	2	5
Gosfield Wind Limited Partnership.	15	15	4	11	1	2	1	2	1	4
Harrison Hydro Limited Partnership (1 of 2).	35	35	12	23	3	4	3	4	4	5
Harrison Hydro Limited Partnership (2 of 2).	25	25	7	18	3	2	3	2	3	5
Kruger Energy Chatham LP.	31	31	4	27	3	3	3	3	3	12
Kruger Energy Port Alma LP.	31	31	14	17	3	3	3	3	3	2
Lameque Wind Power LP.	14	14	3	11	1	1	2	1	2	4
Mont Louis Wind LP.	31	31	5	26	3	3	3	3	3	11
Nova Scotia Power Inc.	15	15	3	12	1	2	1	2	1	5
Raleigh Wind Power Partnership.	24	24	5	19	2	3	2	3	2	7
RMSEnergy Dalhousie Mountain LP.	16	16	5	11	2	1	2	1	2	3
Saint-Ulric Saint-Léandre Wind LP.	32	32	11	21	3	3	3	4	3	5
St Joseph WindFarm Inc.	42	42	8	34	4	4	5	4	4	13
Suncor Energy Products Inc.	22	22	11	11	2	2	3	2	2	
Talbot Windfarm LP.	30	30	7	23	3	3	3	3	3	8
Toba Montrose General Partnership.	73	73	16	57	7	7	7	8	7	21
TransAlta Corporation (1 of 5).	22	22	9	13	3	2	2	2	2	2
TransAlta Corporation (2 of 5).	20	20	6	14	2	2	2	2	2	4
TransAlta Corporation (3 of 5).	18	18	5	13	2	2	1	2	2	4
TransAlta Corporation (4 of 5).	21	21	5	16	2	2	2	2	2	6
TransAlta Corporation (5 of 5).	14	14	3	11	1	2	1	1	2	4
West Cape Wind Energy Inc.	24	24	9	15	2	2	3	2	3	3
Weyerhaeuser Company Limited.	33	33	7	26	3	3	3	4	3	10
ecoENERGY Innovation Initiative										
Aggregate.	80	80	14	66	26	27	13			
Gunnar and Lorado agreement										
Government of Saskatchewan.	12	12	1	11	3	2	2	1		3
Investing in Canada's Forest Sector										
Expanding Market Opportunities.	13	13		13	13					
FPInnovations.	23	23		23	23					
Isotope Technology Acceleration Program										
Aggregate.	21	21	6	15	9	4	2			
Wind Power Production Incentive										
Aggregate.	236	236	162	74	24	24	20	6		
ENMAX Green Power Inc.	24	24	13	11	3	2	2	4		
Saskatchewan Power International Inc.	54	54	36	18	6	5	7			
	2,913	2,913	1,422	1,491	412	329	214	162	128	246

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2019 and subse- quently
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2014	2015	2016	2017	2018		
Public Safety and Emergency Preparedness —											
<i>Department —</i>											
Biology Casework Analysis Contribution Program.....	35	35	21	14	7	7					
First Nations Policing Program.....	264	264	217	47	47						
Safer Communities Initiative	123	123	83	40	25	12	3				
<i>Royal Canadian Mounted Police —</i>											
Canadian Firearms Program	14	14		14	14						
	436	436	321	115	93	19	3				
Transport —											
<i>Department —</i>											
<i>Contribution in support of costs of operating a ferry service</i>											
Northumberland Ferries Limited	32	32	22	10	10						
<i>Contributions in support of the Asia-Pacific Gateway and Corridor Initiatives</i>											
Aggregate	154	154	137	17	17						
City of Surrey	53	53	21	32	32						
City of Vancouver	19	19	1	18	12	6					
Government of Alberta	75	75	3	72	8	41	23				
Government of British Columbia.....	363	363	316	47	47						
Government of Manitoba	33	33	16	17	17						
Port Metro Vancouver (1 of 2)	97	97	26	71	49	22					
Port Metro Vancouver (2 of 2)	20	20	2	18	12	6					
Prince Rupert Port Authority	15	15	3	12	9	3					
<i>Contributions in support of the Gateways and Border Crossings Fund</i>											
Aggregate	111	111	79	32	29	3					
Aéroport de Québec Inc.....	22	22	6	16	16						
City of Saskatoon.....	96	96	80	16	16						
Government of Manitoba	52	52	21	31	2	4		21	4		
Government of Ontario	765	765	31	734	3	396	328	7			
Government of Saskatchewan.....	27	27	16	11	7	4					
Halifax Port Authority.....	52	52	39	13	5	8					
Montreal Port Authority	15	15	1	14	14						
Port of Saguenay	15	15		15	15						
Saint Mary's River Bridge Company	44	44	4	40	15	15	6	4			
Sept-Îles Port Authority.....	55	55	9	46	46						
<i>Grant for the provision of ferry and coastal freight and passenger services</i>											
BC Ferries.....	554	554	373	181	29	29	30	30	31	32	
<i>Outaouais Road Agreement Contribution Program</i>											
Quebec Ministry of Transportation	163	163	119	44	21	10	5	3	3	2	
<i>Office of Infrastructure of Canada — Building Canada Fund — Communities Component</i>											
Aggregate	92	92	75	17	16	1					
Government of Alberta	88	88	74	14	5			9			
Government of British Columbia.....	136	136	83	53	29	24					
Government of Manitoba	41	41	23	18	8	5	5				
Government of Newfoundland and Labrador	56	56	39	17	17						
Government of Ontario	362	362	278	84	45	18	21				
Government of Quebec	410	410	73	337	63	72	202				
Government of Saskatchewan.....	99	99	77	22	22						

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
Building Canada Fund — Major Infrastructure Component										
Aggregate	547	547	408	139	118	20	1			
Canada Strategic Infrastructure Fund										
Aggregate	414	414	350	64	52	10	1	1		
Municipal Rural Infrastructure Fund										
Aggregate	495	495	472	23	23					
Government of Ontario	298	298	285	13	13					
Government of Quebec	235	235	170	65	65					
Provincial-Territorial Base Funding										
Government of Alberta	175	175	163	12	12					
Government of Manitoba	175	175	165	10	10					
Government of New Brunswick	175	175	125	50	50					
Government of Newfoundland and Labrador	175	175	125	50	50					
Government of Nova Scotia	175	175	140	35	35					
Government of Nunavut	183	183	156	27	27					
Government of Ontario	175	175	92	83	83					
Government of Prince Edward Island	175	175	134	41	41					
Government of Quebec	175	175	150	25	25					
Government of Saskatchewan	175	175	165	10	10					
Government of Yukon	183	183	156	27	27					
Transfer of Gas Tax revenues										
Government of Alberta	1,275	1,275	1,075	200	200					
Government of British Columbia	1,638	1,638	1,388	250	250					
Government of Manitoba	432	432	366	66	66					
Government of New Brunswick	295	295	183	112	112					
Government of Newfoundland and Labrador	207	207	176	31	31					
Government of Nova Scotia	369	369	285	84	84					
Government of Nunavut	98	98	83	15	15					
Government of Ontario	4,853	4,853	4,106	747	747					
Government of Prince Edward Island	98	98	83	15	15					
Government of Quebec	3,005	3,005	2,542	463	463					
Government of Saskatchewan	372	372	316	56	56					
Government of the Northwest Territories	98	98	83	15	15					
Government of Yukon	98	98	45	53	53					
Calgary Exhibition and Stampede Limited										
Calgary Exhibition and Stampede Park	25	25	9	16	10	6				
City of Calgary										
Calgary Transit Projects	51	51	23	28	13	15				
City of Cornwall										
Cornwall Wastewater Treatment Plant	19	19	7	12	12					
City of Edmonton										
Edmonton North Light Rail Transit Expansion	100	100	65	35	35					
City of Mississauga and Greater Toronto Transit Authority — Mississauga Bus Rapid Transit Project										
Metrolinx Segment	24	24	10	14	10	3	1			
Mississauga Segment	59	59	26	33	15	9	9			
City of Niagara Falls										
Niagara Burgoyne Bridge Replacement	18	18	1	17	5	7	5			
Niagara Visitor Transportation System	25	25	13	12	12					

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
City of Ottawa										
Ottawa Light Rail Transit Project	600	600	29	571	117	104	143	118	89	
Ottawa River Action Plan Project	33	33	6	27	13	2	12			
City of Saskatoon										
Art Gallery of Saskatchewan	13	13	1	12	3	4	3	2		
City of Timmins										
Upgrades to the Mattagami Wastewater Treatment Plant	20	20	5	15	15					
City of Toronto										
Union Station revitalization	133	133	41	92	36	26	30			
City of Toronto and the Municipality of York										
Toronto-York Spadina Subway Extension	622	622	322	300	119	46	135			
City of Toronto and the Toronto Transit Commission										
Modernization and expansion of bus, streetcar and subway services	304	304	289	15	5	10				
City of Winnipeg										
Waverley West Arterial Roads	18	18	6	12	9	3				
Winnipeg Wastewater Treatment	42	42	11	31	2	15	14			
Corporation of the City of London										
Huron Elgin London Project (HELP) Clean Water	50	50	29	21	6	15				
Corporation of the City of St Catharines										
St Catharines Arts Centre Project	18	18	4	14	5	6	3			
Corporation of the City of Victoria										
Johnson Street Bridge Replacement	21	21	4	17	8	5	4			
Corporation of the Regional Municipality of Halton										
Skyway Wastewater Treatment Plant Upgrades and Expansion	52	52	17	35	35					
Corporation of the Town of Kirkland Lake										
Kirkland Lake Wastewater Improvement Project	16	16	2	14	9	4	1			
Falcon Communications GP Ltd										
Northwest Territories Broadband Phase II	15	15	3	12	4	1	1	6		
Government of Alberta										
Highway 63	150	150	76	74	30	22	22			
Southeast Calgary Stoney Trail Ring Road	100	100	75	25	25					
Government of British Columbia										
BC Transit Improvement Initiative	76	76	7	69	6	12	28	23		
BC Transit Kelowna RapidBus	11	11		11	9			2		
Evergreen Line Rapid Transit Project Project	340	340	5	335	52	106	153	24		
Highway 1: Monte Creek to Pritchard	11	11		11	7	4				
Highway 1: Pritchard to Hoffman's Bluff ..	26	26		26	8	8	10			
Highway 97: Winfield to Oyama	12	12		12	12					
Northwest Transmission Line Project	130	130	77	53	53					
Government of Newfoundland and Labrador										
Highway Gushue Extension	23	23	10	13	5	8				
Government of Nova Scotia										
Highway 103: Broad River to Port Joli	17	17	2	15	5	6	4			
Highway 104: Antigonish Phase II	30	30	4	26	13	4	9			
Government of Ontario										
Eastern Ontario Regional Broadband Network	55	55	23	32	15	17				
Road infrastructure improvements leading to border crossings in Windsor	140	140	124	16	6	10				

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2019 and subse- quently
					2014	2015	2016	2017	2018		
Government of Quebec											
Augustinian monastery	15	15		15	6	5	4				
Baie Comeau Water Treatment Project	20	20		20	2	10	8				
Highway 30, Phase II	704	704	691	13	13						
Highways 35, 50, 185, Dorval Interchange and 185 Phase II	445	445	204	241	69	65	42	65			
Highways 35, 55, 73 and 173 Phase I and II Laval Drinking Water Treatment Plant	147	147	70	77	17	60					
	47	47	8	39	15	5	6	13			
Multisports and Health Centre, Bishop's University	13	13		13	6	7					
Montreal Atwater and Charles-J. Des Baillets Water Project	58	58	21	37	37						
Montreal Combined Sewer Overflow Project	49	49		49	3	10	15	21			
Montreal's Quartier des spectacles	40	40	21	19	12	7					
Outremont Rail Switching Yard Project	30	30	1	29	9	7	6	7			
Thetford Mines Water Treatment and Distribution System	25	25	10	15	15						
Trois-Rivières Amphitheatre	13	13		13	12	1					
Upgrades to the Jean R. Marcotte Wastewater Treatment Facility	64	64		64	2	5	40	17			
Government of Saskatchewan											
Highway 11 Twinning: South of Hague to North of Macdowall	62	62	45	17	3	14					
Highway 39: Estevan Truck Bypass Route	17	17	1	16	3	5	5	3			
Greater Toronto Transit Authority											
GO Transit Rail Infrastructure Improvements	385	385	295	90	17	29	29		15		
Halifax Regional Municipality											
Halifax Central Library	18	18	6	12	12						
Manitoba Floodway Authority											
Manitoba Red River Floodway Expansion Phase I, II and III	332	332	301	31	14	17					
Metrolinx											
GO Transit Improvement Program	250	250	160	90	46	44					
Ministry of Culture, Communications and the Status of Women of Quebec											
Quebec National Museum of Fine Arts	34	34	5	29	26	3					
Mont Tremblant Resorts and Company Limited Partnership											
Mont Tremblant Resorts	47	47	19	28	8	7	13				
Regional Municipality of York											
VIVA Bus Rapid Transit Project Phase II	85	85	12	73	24	49					
The Board of Governors of Mount Royal University											
Construct new integrated Performance Hall and Conservatory	20	20	3	17	8	6	3				
Vancouver Aquarium Marine Science Centre	15	15	3	12	4	3	4	1			
	27,218	27,218	19,236	7,982	4,511	1,534	1,384	377	142	34	

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Western Economic Diversification —										
<i>Community Futures Program</i>										
Aggregate	28	28		28	28					
<i>Community Infrastructure Improvement Fund</i>										
Aggregate	46	46	19	27	27					
<i>Western Diversification Program</i>										
Aggregate	49	49		49	43	5	1			
The Governors of the University of Calgary ..	15	15	1	14	2	2	1	2	1	6
	138	138	20	118	100	7	2	2	1	6
Subtotal	72,722	72,722	40,932	31,790	17,046	6,251	4,385	2,128	1,226	754
Consolidated Crown Corporations and Other Entities —										
<i>Canada Council for the Arts —</i>										
Grants	236	236	153	83	52	17	14			
<i>Canada Foundation for Innovation —</i>										
Grants	6,034	5,602	4,763	839	321	210	179	100	10	19
<i>National Capital Commission —</i>										
City of Gatineau	16	16	6	10	10					
<i>PPP Canada Inc.</i>										
P3 Canada Fund	445	445	2	443	14	55	39	80	255	
Subtotal	6,731	6,299	4,924	1,375	397	282	232	180	265	19
Total transfer payment agreements	79,453	79,021	45,856	33,165	17,443	6,533	4,617	2,308	1,491	773
Capital assets and purchases —										
Capital assets —										
Environment —										
<i>Parks Canada Agency —</i>										
<i>Banff National Park</i>										
Trans Canada Highway twinning — Economic Action Plan	130	100	83	17	17					
Fisheries and Oceans —										
<i>Frequentis Canada Limited</i>										
Marine Communications and Traffic Services Control System	26	25	9	16	9	4	3			
<i>Irving Shipbuilding Inc</i>										
Design and construction of 9 mid-shore patrol vessels	200	198	153	45	33	11	1			
<i>Vancouver Shipyards Co Ltd</i>										
Offshore Fisheries Science Vessels Construction Engineering	12	12	1	11	11					
	238	235	163	72	53	15	4			
Industry —										
<i>Canadian Space Agency —</i>										
<i>MacDonald, Dettwiler and Associates Ltd</i>										
OSIRIS-Rex Laster Altimeter	19	19	4	15	14	1				
Scientific activities for the construction of the Radarsat Constellation (3 satellites)	971	971	279	692	232	161	90	90	55	64
	990	990	283	707	246	162	90	90	55	64
National Defence —										
<i>Department —</i>										
<i>BMT Fleet Technology Limited</i>										
ELMS Services to Ship Design	58	26	6	20	8	9	3			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2019 and subse- quently					
					2014	2015	2016	2017	2018	
Boeing, Ridley Park										
15 medium to heavy lift helicopters	1,384	1,384	1,053	331	311	20				
Bondfield Construction Company Limited										
Construct Hangar 6	73	73	4	69	35	34				
CAE Inc										
Aircrew operational training services in support of the CC-130J and CH147F aircrafts	274	274	210	64	40	19	5			
CASE — Simulation Tech Investigation	20	20	3	17	8	9				
Carillion Pacific Construction Inc										
Seismic retrofit at Seaforth Armoury and relocation of Jericho Beach units	41	35	1	34	24	10				
COM DEV International Inc										
Search and Rescue Satellite Aided Tracking System	12	12		12	8	3	1			
Corporation Fort St-Jean										
Support to RMC Saint-Jean-sur- Richelieu	104	102	87	15	15					
DEW Engineering and Development ULC										
Special Equipment Vehicle	169	137	43	94	62	32				
Dowland Contracting Ltd										
Vehicle maintenance facility	42	42	32	10	9	1				
EADS Deutschland GMBH										
Area Surveillance and Secondary Surveillance Radar	66	66		66	9	27	24	6		
EllisDon Corporation										
EOI for pre-selection of design builders, Hangars CFB Petawawa	26	26		26	24	2				
General Dynamics Canada										
Land Command Support System Engineering and Integration Longterm Support	620	620	364	256	67	71	118			
General Dynamics Ordnance and Tactical Systems Canada										
Light Armoured Vehicle III Upgrade Implementation Contract	1,246	1,089	66	1,023	317	231	192	176	99	8
Wheeled Light Armoured Vehicle Optimized Weapon Systems Support	564	535	472	63	20	17	16	10		
General Electric										
In service support for LM2500	74	74	58	16	6	6	4			
Irving Shipbuilding Inc										
Arctic Offshore Patrol Ship Definition Contract	246	118	2	116	79	25	12			
Israel Ministry of Defence										
The Stand-Off Direction System	38	37	15	22	5	16	1			
JW Lindsay Enterprises Limited										
Design and build cadet accommodation buildings	12	12		12	12					
Krauss Maffei Wegmann										
Replacement in Kind — Leopard 2 conversion	35	35	10	25	11	14				
Le Groupe Decarel Inc										
Construction of infrastructure for light armoured vehicle — Garrison Valcartier	16	16	3	13	13					
Lockheed Martin Canada										
Combat Systems Integration	548	345	45	300	60	50	50	50	50	40
Defence Information Services Broker	99	99	87	12	12					
Lockheed Martin Corporation, United States										
Aurora Structural Life Extension Project	187	170	157	13	11	2				
Purchase of 17 C130J aircrafts	2,337	2,258	1,896	362	130	98	106	28		

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
MacDonald Dettwiler and Associates Ltd										
Submarine Command Team										
Trainer	28	13	3	10		1		9		
Marco Maritimes Ltd										
Upgrade Building 1 DRDC										
Atlantic	29	29	5	24	24					
PCR Contractors Inc										
HMCS Hunter replacement	16	16	4	12	12					
Raytheon Canada Limited										
Repair and conversion of radar equipment	181	181	106	75	11	11	11	11	12	19
Rheinmetall Canada Inc										
Repair and overhaul of 42 Leopard 2A4 ...	37	37	23	14	14					
Rheinmetall Landsysteme GmbH										
Armoured Recovery Vehicle conversion and integrated logistic support	76	72	2	70	35	35				
Sikorsky International Operations Inc										
Stratford, United States										
Acquisition of 28 maritime helicopters	1,880	1,880	958	922	267	567	88			
Textron Systems Canada Inc										
Tactical Armoured Patrol Vehicle acquisition contract	604	604	26	578	17	205	356			
Thales Canada Inc										
Land Command Support System										
Software Longterm Support										
Contract	350	280	172	108	32	40	36			
Tactical Control Radar										
Modernization	55	55	2	53	5	16	29	3		
Three C Contractors Ltd										
Explosive Storage Magazines	13	13	1	12	12					
United States Department of the Air Force										
Directed Infra-Red Counter Measures	71	71	21	50	4	10	15	13	7	1
United States Department of the Army										
Medium Heavy Lift Helicopter										
Engines	55	55	25	30	28	1	1			
United States Department of the Navy										
Protected Military Satellite										
Communications	105	105	48	57	10	11	12	12	12	
Operational Flight Program Software										
Program	23	23	12	11	1					10
C-17 Aircraft engines and support	693	693	487	206	50	31	31	31	31	32
Varcon Construction Corporation Ltd										
Construct Canadian Forces										
Land Advanced Warfare										
Centre	36	36	2	34	34					
Weir Canada Inc										
Maritime Systems and Engineering	600	200	90	110	39	35	36			
Communications Security Establishment —										
Plenary Properties										
Public-private partnership arrangement to design, build, finance and maintain (35 years)	1,170	1,170		1,170		308	13	9	9	831
	14,313	13,138	6,601	6,537	1,891	1,967	1,160	358	220	941
Public Safety and Emergency Preparedness —										
Royal Canadian Mounted Police —										
RCMP Fleet Vehicles	82	82	48	34	34					
Public Works and Government Services —										
Department —										
Accenture Inc										
Novus Solution Definition Phase, Ottawa, Ontario	31	31	20	11	11					

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2019 and subse- quently					
					2014	2015	2016	2017	2018	
Brocolini Construction										
22 Eddy Street, Gatineau, Quebec ⁽¹⁾	298	298		298	11	11	12	12	12	240
Center 10 Corporation										
Fit-up of the 517 - 10th Avenue South West, Calgary, Alberta	12	12	1	11	11					
Dowland Contracting Ltd										
Cadet accomodation building, Regina, Saskatchewan	25	25	5	20	16	4				
East Tunnel Replacement Project										
Ottawa, Ontario	20	20	9	11	11					
Green Timbers Limited Partnership										
Public-Private Partnership Accommodations Project — RCMP "E" Division relocation, Surrey, British Columbia	274	274	132	142	1	1	2	2	2	134
Kenaidan Contracting Ltd										
Water Treatment Plant Construction, 4900 Yonge Street, Toronto, Ontario	20	20	3	17	17					
M Sullivan & Son Limited										
Millhaven Institution, construction of GI & GO Buildings, Bath, Ontario	26	26	12	14	14					
Maple Engineering & Construction Canada Ltd										
Water Treatment Plant Construction, 115 Toronto Road, Port Hope	25	25	1	24	24					
Multivesco Inc										
30 Victoria Street, Gatineau, Quebec ⁽¹⁾	298	298		298	10	11	12	12	12	241
Metric Contracting Services Corporation										
Enhancement of Windermere Basin, 174, Pier 24 Gateway, Hamilton, Ontario	21	21		21	13	8				
North Alaska Highway										
North Alaska Highway maintenance and repair services, British Columbia	90	90	37	53	14	13	12	7	6	1
The Great-West Life Assurance Company										
90 Elgin Street, Ottawa, Ontario ⁽¹⁾	488	488		488	10	19	20	19	20	400
Wellington Building Renovation										
Ottawa, Ontario	425	259	124	135	76	59				
West Block renovation										
111 Wellington Street, Ottawa, Ontario	1,171	695	338	357	130	126	96	3	2	
	3,224	2,582	682	1,900	369	252	154	55	54	1,016
Subtotal	18,977	17,127	7,860	9,267	2,610	2,396	1,408	503	329	2,021
Consolidated Crown Corporations and Other Entities —										
Canadian Air Transport Security Authority —										
Greater Toronto Airports Authority	19	19	1	18	18					
Morpho Detection Inc	15	15	2	13	3	3	3	2	2	
Vancouver International Airport Authority	21	21		21	21					
	55	55	3	52	42	3	3	2	2	
Canadian Museum for Human Rights —										
Capital project	279	279	267	12	11	1				
Federal Bridge Corporation Limited, The —										
North Channel Bridge project										
Aggregate	44	17	15	2	2					
Aecon	31	31	21	10	10					
Champlain Bridge										
Aggregate	16	16		16	16					
	91	64	36	28	28					

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
VIA Rail Canada Inc. —										
Goderich-Exeter Railway Company Limited										
Rail infrastructure improvement.....	28	26	2	24	14	10				
Julien Inc										
Reconfiguration of HEP cars.....	14	12	2	10	5	5				
	42	38	4	34	19	15				
Subtotal.....	467	436	310	126	100	19	3	2	2	
Total capital assets.....	19,444	17,563	8,170	9,393	2,710	2,415	1,411	505	331	2,021
Purchases —										
Citizenship and Immigration —										
VF Worldwide Holdings Limited										
Global Network of Visa Application Centres including Biometric collection functions.....	51	51		51	6	11	12	14	8	
Environment —										
Bell Mobility										
Broadcast services.....	17	17	2	15		1		1		13
Vaisala Inc										
Upper Air Systems - Radiosondes.....	25	25	13	12	2	2	1	7		
	42	42	15	27	2	3	1	8		13
Fisheries and Oceans —										
Provincial Airlines Ltd										
Air Surveillance Services.....	126	75	51	24	13	11				
Foreign Affairs and International Trade —										
Canadian Bank Note Company Limited										
Purchase of passport materials.....	213	188	87	101	29	37	35			
Health —										
Department —										
Express Scripts Inc.....	103	103	65	38	21	17				
Public Health Agency of Canada —										
GlaxoSmithKline										
Influenza Vaccine Fill Line.....	16	16	1	15	11	4				
Pandemic readiness fees.....	97	97	19	78	10	10	9	10	10	29
	216	216	85	131	42	31	9	10	10	29
Human Resources and Skills Development —										
Canada Post Corporation										
Mail delivery services.....	74	74	60	14	14					
Davis & Henderson Limited Partnership										
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i>	497	424	333	91	91					
	571	498	393	105	105					
Industry —										
Canadian Space Agency —										
MacDonald Dettwiler Space and Advanced Robotics Ltd										
Logistics and Sustaining Engineering Support for the International Space Station Mobile Servicing System.....	81	81		81	27	27	27			

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2019 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2014	2015	2016	2017	2018	subse- quently	
National Defence —											
Department —											
ADGA Group Consultants Inc											
Land Command Support System											
Weapon System											
Management	251	97	38	59	33	10	11	5			
Allied Wings											
Pilot Training, Manitoba	1,828	1,750	535	1,215	81	81	78	77	79	819	
Babcock Canada Inc											
Victoria in service support											
contract	1,707	603	453	150	150						
BAE Bofors System, Sweden											
57mm gun	120	100	73	27	10	7	6	4			
Bell Helicopter Textron Canada Limited											
Optimized weapon system support											
CH-146 Griffon	610	298	169	129	16	16	16	16	16	49	
Biogenie SRDC Inc, Qikiqtaaluk Logistics Inc, Kitnuna Projects Inc, Quantum Murray and E Gruben's Transport Ltd											
DEW Line Cleanup	583	144	123	21	18	3					
Bombardier Inc											
Jet Flying Pilot											
Training	2,583	1,934	1,219	715	99	101	104	106	108	197	
Bronswerk Marine Inc											
Repair and overhaul of water											
chillers	15	15		15	4	4	7				
CAE Inc											
Aircrew operational training services											
in support of the CC-130J and											
CH147F aircrafts	297	297	1	296	6	12	13	13	15	237	
Calian Ltd											
National maintenance contract											
for Class B vehicles	35	35	22	13	10	3					
Recruit and manage health services											
providers for the Canadian Forces	597	511	446	65	65						
Canadian Base Operators Meaford											
Logistics support and facilities											
maintenance services	130	130	86	44	15	15	14				
Cascade Aerospace Inc											
Repair and overhaul of Hercules											
CC-130 Aircraft	877	521	436	85	58	27					
Dew Engineering and Development ULC											
Special Equipment Vehicle —											
Kitting	49	35		35	3	14	16	2			
DRS Technologies Canada Ltd											
Communication Selector Box,											
Power Distribution Units	39	39		39	15	14	10				
Radio system	15	11		11	4	7					
Fleetway Inc											
In service support for Halifax and											
Iroquois Class vessels	187	91	74	17	13	4					
General Dynamics Ordnance and Tactical Systems Canada											
Ammunition	139	139	54	85	85						
Halifax Shipyard											
Halifax Class modernization	456	456	286	170	80	10	80				
Harris Canada Inc											
CF-18 Avionics											
Optimized Weapon											
System Support	198	198	44	154	26	26	26	26	26	24	
IBM Canada Ltd											
Material acquisition and support											
information system	393	393	369	24	24						
IMP Group Ltd											
CH-149 Cormorant Helicopter in service											
support	969	875	831	44	36	8					

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
IMP Group Ltd Aerospace Division										
Optimized Weapon System Support										
CP-140 Aurora Aircraft	493	493	388	105	99	6				
Third line support for Sea King Helicopter										
CH-124	359	359	328	31	31					
Krauss Maffei Wegmann										
Repair and overhaul —										
Leopard 2 tanks	31	31	6	25	6	19				
L-3 Communications Corporation										
Advanced Distributed Combat										
Training System Simulator										
Maintenance	12	12	1	11	2	2	2	3	2	
L-3 Communications Electronic Systems										
CP-140 Aurora Aircraft Avionics										
Optimized Weapon System										
Support	343	264	183	81	40	41				
L-3 Communications (MAS) Canada										
CF-18 Hornet Aircraft System										
Engineering Support	1,145	1,145	900	245	76	74	67	28		
Interim in service support contract for the										
CC150 Polaris aircraft	35	35	16	19	19					
L-3 Communications MAPPS										
Integrated Platform Management										
System	85	79	46	33	6	5	7	6	4	5
Lockheed Martin Canada										
Combat Systems Integration	1,426	1,426	943	483	121	100	71	60	61	70
Lockheed Martin Missiles and Fire Control										
CF-18 in service support	24	24	13	11	2	2	2	1	2	2
Lockheed Martin Overseas Services Corp										
Command and Control System	28	28	5	23	15	8				
Logistik Unicorp Inc										
Consolidated Clothing Contract	690	336	267	69	69					
MDA Systems Ltd										
Route Survey System Life										
Extension	13	13	1	12	12					
Nasittuq Corporation										
North Warning System operation										
and maintenance	778	778	683	95	63	32				
Orenda Aerospace Corporation										
CF-18 Hornet Aircraft, F404 engine repair										
and overhaul	277	277	256	21	21					
Rheinmetall Defence Electronics GmbH										
Leopard 2 simulators and										
trainers	15	15	1	14	14					
Santé Montfort										
Provide medical/dental facility										
and professional services	111	111	42	69	8	8	8	8	8	29
Select Global International Inc										
Advanced Distributed Combat Training										
System tactical and flight										
training	19	19		19	3	4	4	4	4	
SERCO Facilities Management Inc										
Provision of site services at 5 Wing,										
Goose Bay	556	556	372	184	184					
Sikorsky International Operations Inc										
Maritime helicopters in service										
support	3,290	3,290	511	2,779	239	191	160	156	175	1,858
SNC Lavalin Defence Programs Inc										
In service support for										
MCDV/AUX	598	119	72	47	37	7	3			
Standard Aero Limited										
Repair and overhaul for the CC130 and										
CP140 aircrafts	174	174	142	32	32					

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Telesat Canada — North Warning Systems										
Satellite capacity bandwidth	33	33	13	20	3	4	3	4	3	3
Textron Systems Canada Inc										
Tactical Armoured Patrol Vehicle support contract	106	106	8	98	16	37	12	5	6	22
Thales Canada Inc										
Fire Control Radars	61	53	15	38	1		37			
The Halifax Group, TPG Technology Consulting Ltd										
Desktop Management Support — Support, maintain and evolve the Defence Software Baseline	15	15	2	13	6	7				
United States Department of Defense										
Operations and support of Advanced Extremely High Frequency MILSATCOM System	69	69	12	57	4	5	5	5	5	33
United States Department of the Air Force										
C-130J EW aircraft components	48	48	27	21	21					
Wideband Global Satellite Communications System	312	312	33	279	91	83	38	48	1	18
Victoria Shipbuilding Limited										
Halifax Class modernization	304	304	189	115	47	6	62			
Communications Security Establishment — Plenary Properties										
Public-private partnership arrangement to design, build, finance and maintain (35 years)	2,925	2,925	1	2,924		68	100	105	107	2,544
	26,453	22,121	10,735	11,386	2,139	1,071	962	682	622	5,910
Privy Council — Chief Electoral Officer — Bell Canada										
Data communication services	21	21	7	14	10	4				
Public Safety and Emergency Preparedness — Correctional Service — Community residential facilities										
Aggregate	97	98	11	87	83	3	1			
Motorola Solutions Canada Inc										
Communication equipment and maintenance	10	10		10	1	5	4			
The ADGA Group										
Maintenance of electronic security systems	27	27	7	20	7	7	6			
Royal Canadian Mounted Police — MTS Allstream Inc										
Rental of voice communications equipment	43	43	22	21	7	6	6	2		
	177	178	40	138	98	21	17	2		
Public Works and Government Services — Department — Tax and operation and maintenance portion on leases										
159599 Canada Inc										
200 Montcalm Street - Phase II, Gatineau, Quebec	24	24	2	22	1	2	1	2	1	15
1646434 Ontario Inc										
81 Mulcaster Street, Barrie, Ontario	11	11		11	1	1		1	1	7
2237800 Ontario Ltd										
395 Terminal Avenue, Ottawa, Ontario	70	70	1	69	4	4	4	4	4	49

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
4345177 Canada Inc										
Fontaine Building, 200 Sacré-Cœur Boulevard, Gatineau, Quebec	46	46	14	32	3	3	3	3	3	17
519719 Ontario Inc										
1600 Star Top Road, Ottawa, Ontario	56	56	37	19	3	3	3	3	3	4
6149625 Canada Inc										
Place Vincent Massey, 351 Saint-Joseph Boulevard, Gatineau, Quebec	23	23	1	22	1		1	1	1	18
6149626 Canada Inc										
Place Vincent Massey, 351 Saint-Joseph Boulevard, Gatineau, Quebec	107	107	6	101	3	3	3	4	4	84
BCIMC Realty Corporation										
105 de l'Hôtel-de-Ville Street, Gatineau, Quebec	28	28	16	12	3	3	3	3		
Broccolini Construction										
22 Eddy Street, Gatineau, Quebec ⁽²⁾	207	207		207	8	8	8	8	8	167
455 de la Carrière Boulevard, Gatineau, Quebec	224	224		224	10	7	7	7	8	185
Canada Post Corporation										
750 Heron Road, Ottawa, Ontario	62	62	28	34	4	5	5	5	5	10
City of Vancouver										
360 Georgia Street West, Vancouver, British Columbia	33	33	13	20	3	2	3	2	3	7
Cominar Real Estate Investment Trust										
550 de la Cité Boulevard, Gatineau, Quebec	48	48	28	20	3	3	4	4	4	2
Computershare Trust Company of Canada										
305 René-Levesque Boulevard West, Montréal, Quebec	138	138	15	123	5	5	5	5	5	98
4225 Dorchester Boulevard West, Westmount, Quebec	122	122	13	109	4	5	4	5	5	86
Canada Place, 9700 Jasper Avenue, Edmonton, Alberta	348	348	50	298	13	13	13	13	14	232
Harry Hays Building, 220 - 4th Avenue, Calgary, Alberta	201	201	32	169	7	7	7	8	8	132
Joseph Sheppard Building, 4900 Yonge Street, Toronto, Ontario	285	285	52	233	10	10	11	10	11	181
Skyline Complex, 1400 Merivale Road, Ottawa, Ontario	270	270	64	206	9	9	9	9	10	160
Thomas D'Arcy McGee Building, 90 Sparks Street, Ottawa, Ontario	271	271	38	233	10	10	11	10	11	181
Consortium GM Développement, OGESCO Construction, Pierre Martin & Associés, Design & Architecture										
1550 d'Estimauville Avenue, Quebec, Quebec	88	88	4	84	4	4	4	4	4	64
Fortis Corporation										
Maritime Centre, 1505 Barrington Street, Halifax, Nova Scotia	13	13	2	11	1	1		1	1	7
Minto Commercial Properties Inc										
Mercury Centre, 3000 Merivale Road, Ottawa, Ontario	377	377	37	340	10	11	11	12	13	283
Morguard Corporation / 131 Queen Street Limited										
131 Queen Street, Ottawa, Ontario	149	149	40	109	7	7	7	7	8	73
Morguard Corporation / 3683249 Canada Inc										
181 Queen Street, Ottawa, Ontario	68	68	28	40	3	4	3	4	3	23
Multivesco Inc										
30 Victoria Street, Gatineau, Quebec ⁽²⁾ ...	207	207		207	7	8	8	9	8	167
O&Y REIT Holdings Inc										
Jean Edmonds Tower, 300 Slater Street, Ottawa, Ontario	65	65	53	12	7	5				
Place Montcalm (Phase III partnership)										
Montcalm Place, 700 Crémazie Street, Gatineau, Quebec	53	53	31	22	4	4	4	4	4	2

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2019 and subse- quently
					2014	2015	2016	2017	2018		
<i>The Canada Life Assurance Company</i>											
180 Queen Street West, Toronto, Ontario ..	101	101	30	71	5	5	5	5	5	46	
<i>The Great-West Life Assurance Company of Canada and London Life Assurance Company</i>											
269 Laurier Street West, Ottawa, Ontario ..	82	82	39	43	5	6	5	6	6	15	
<i>Dragage Océan DSM Inc</i>											
Maintenance dredging of St Lawrence Seaway, north crossing area, Quebec	29	29	5	24	5	5	4	4	3	3	
<i>First Data / Paymentech Canada Partner Inc and Dearborn Merchant Services Inc</i>											
Card acceptance services	133	133	72	61	35	26					
<i>Green Timbers Limited Partnership</i>											
Public-Private Partnership Accommodations Project — RCMP "E" Division relocation, Surrey, British Columbia	713	713	8	705	29	29	29	29	29	560	
<i>Parsons Canada Ltd</i>											
Deconstruction of Roaster Complex, Giant Mine, Northwest Territories	25	25		25	15	10					
<i>Pension Modernization</i>											
Aggregate	7	6	4	2	2						
Hewlett-Packard	267	174	162	12	12						
<i>SNC Lavalin Operations & Maintenance Inc</i>											
Building maintenance services	5,629	4,722	3,905	817	817						
<i>Tlcho Engineering & Environmental Services Ltd</i>											
Remediation of Tundra mine, Phase 2, Northwest Territories	43	40	30	10	10						
<i>Transformation of Pay Administration</i>											
Aggregate	29	10	9	1	1						
IBM Canada Ltd	117	30	14	16	16						
<i>Shared Services Canada —</i>											
Converged Network Services	58	58	33	25	23	2					
Fixed Satellite Services	80	17	5	12	7	1	1	1	1	1	
Mainframe Operations	43	43	25	18	10	3	1	2	2		
<i>2Keys Corporation</i>											
Government of Canada Branded Credential Service	29	15	3	12	6	4	2				
<i>Bell Canada</i>											
Cabling Services	95	50	29	21	21						
Data center colocation service	80	75	1	74	6	5	5	6	5	47	
International Networks	41	30	14	16	12	4					
Secure channel services	388	362	346	16	16						
Wide Area Network Services	236	177	35	142	44	46	33	19			
<i>CGI Group Inc</i>											
Engineering services	198	48	18	30	16	14					
<i>Rogers Communications Inc</i>											
Call Centre Services	72	44	7	37	10	11	11	5			
<i>SecureKey Technologies Inc</i>											
Credential Broker Services	41	25	7	18	7	4	4	3			
<i>TELUS Communications Inc</i>											
Government Enterprise Network Services	168	143	1	142	29	21	21	21	21	29	
Wide Area Network Services	464	240	34	206	53	57	63	33			
<i>Unisys Canada Inc</i>											
Mainframe Operations	35	35	19	16	4	4	4	4			
	12,797	11,021	5,460	5,561	1,364	404	330	286	222	2,955	

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2014 2015 2016 2017 2018 2019 and subse- quently					
Treasury Board —										
<i>Sun Life Assurance Company of Canada</i>										
Pensioners' Dental Services Plan (Administration)	34	34	21	13	8	5				
Public Service Health Care Plan (Administration)	175	175	65	110	27	27	35	21		
	209	209	86	123	35	32	35	21		
Subtotal	40,957	34,701	16,959	17,742	3,870	1,652	1,428	1,023	862	8,907
Consolidated Crown Corporations and Other Entities —										
<i>Atomic Energy of Canada Limited —</i>										
Regulatory commitments	90	90		90	90					
<i>Canadian Air Transport Security Authority —</i>										
Garda of Canada — Central	685	685	159	526	131	132	131	132		
Garda of Canada — Prairies	453	453	104	349	88	87	87	87		
G4S Secure Solutions	437	437	107	330	80	83	83	84		
NAV Canada	58	58	15	43	15	14	14			
Securitas Transport Aviation Security Ltd.	485	485	119	366	87	93	93	93		
Sun Life Assurance Company	32	32	3	29	4	3	4	4	4	10
	2,150	2,150	507	1,643	405	412	412	400	4	10
<i>Canadian Broadcasting Corporation —</i>										
<i>Programming rights</i>										
Sports	692	692	541	151	94	37	5	15		
Other	39	39	20	19	19					
SAP Canada	13	13		13	1	1	2	1	1	7
SNC-Lavalin Profac Inc	474	474	196	278	36	37	38	40	41	86
	1,218	1,218	757	461	150	75	45	56	42	93
<i>Canadian Commercial Corporation —</i>										
Contracts with foreign customers	2,897	2,897	658	2,239	1,981	224	27	7		
<i>Federal Bridge Corporation Limited, The —</i>										
<i>Champlain Bridge</i>										
Aggregate	13	13		13	13					
<i>Police services</i>										
La Sureté du Québec	19	19	3	16	4	3	4	4	1	
	32	32	3	29	17	3	4	4	1	
<i>National Capital Commission —</i>										
<i>Land management and maintenance</i>										
City of Ottawa	17	17	6	11		1				10
Lafleur de la Capitale Inc	20	20	5	15	4	3	4	4		
	37	37	11	26	4	4	4	4		10
Subtotal	6,424	6,424	1,936	4,488	2,647	718	492	471	47	113
Total purchases	47,381	41,125	18,895	22,230	6,517	2,370	1,920	1,494	909	9,020
Total capital assets and purchases	66,825	58,688	27,065	31,623	9,227	4,785	3,331	1,999	1,240	11,041
Operating leases —										
Environment —										
<i>Capilano Indian Reserve No. 5 of Vancouver, British Columbia</i>										
Lease of land.	385	385	155	230	8	8	8	8	8	190
Foreign Affairs and International Trade —										
<i>1251 Americas Associates</i>										
Chancery, New York	18	18	4	14	3	3	3	3	2	

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2019 and subse- quently
					2014	2015	2016	2017	2018	
Main Business Administration for Services to the Diplomatic Corps (GlavUpDK)										
Chancery, Moscow	195	195	22	173	4	5	5	5	5	149
Pacific Grace Limited										
Chancery Annex, Hong Kong	22	22	1	21	2	2	2	2	2	11
Real Estate Investment Fund North Tower (Fundo de Investimento Imobiliario Torre Norte)										
Chancery, Sao Paulo	32	32	20	12	3	3	3	3		
Spanish Space Tower, S.A.U. (Torre Espacio Castellana, S.A.U.)										
Chancery, Madrid	35	35	8	27	2	2	2	2	2	17
The HongKong Land Property Company Limited										
Chancery, Hong Kong (1 of 2)	30	30	12	18	9	9				
Chancery, Hong Kong (2 of 2)	20	20		20	1	2	2	2	2	11
The Wilton Co-ownership										
Chancery, Dublin	18	18	3	15	1		1		1	12
	370	370	70	300	25	26	18	17	14	200
Public Safety and Emergency Preparedness — Canada Border Services Agency — Corbel Management Corporation										
Welfare management services	20	20	6	14	3	4	4	3		
Public Works and Government Services — Department —										
1166 Equities Inc										
1166 West Pender Street, Vancouver, British Columbia	34	34	12	22	6	5	6	5		
121 King St West Ltd										
121 King St West, Toronto, Ontario	11	11	1	10	3	4	3			
1258898 Ontario Ltd c/o Multivesco Inc										
400 Cumberland Street, Ottawa, Ontario ..	55	55	43	12	5	5	2			
234 Laurier Leaseholds Limited										
Plaza 234, Ottawa, Ontario	33	33	15	18	3	3	3	3	4	2
25 Nicholas Properties Ltd										
The Albion Executive Tower, Ottawa, Ontario	35	35	13	22	3	4	3	4	4	4
360 Laurier Avenue West Limited										
Narono Building, Ottawa, Ontario	21	21	11	10	2	2	2	2	2	
3934381 Canada Inc										
1138 Melville Street, Vancouver, British Columbia	108	72	17	55	7	7	7	7	7	20
BCIMC Realty Corporation										
100 Colonnade Road, Ottawa, Ontario	15	15	2	13	1	2	1	2	1	6
130 Colonnade Road, Ottawa, Ontario	26	26	3	23	3	2	3	2	3	10
Beatty Street General Partnership										
Pivotal Building, 877 Expo Boulevard, Vancouver, British Columbia	20	20		20	2	2	2	2	2	10
Bona Building & Management Company Ltd										
333 and 335 North River Road, Ottawa, Ontario	100	61		61	9	13	12	12	12	3
Vanier Building, 222 Nepean Street, Ottawa, Ontario	43	43	24	19	5	4	5	4	1	
Brookfield Properties Management PDV 2 (MCEG) Ltd, BPO Ltd and Crehoy Inc										
Place de Ville, Tower C and Podium, 300 and 330 Sparks Street, Ottawa, Ontario ..	96	96	83	13	13					
Canadian Forces Central Fund, Queensway Corporate Campus										
4200 Labelle Street, Ottawa, Ontario	18	14	3	11	2	2	2	2	2	

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Capital City Shopping Center Limited										
Billings Bridge Plaza, 2277 and 2323 Riverside Drive, Ottawa, Ontario	21	13	3	10	2	3	2	3		
Carling Business Centre										
1451 Coldrey Avenue & 1550 Carling Avenue, Ottawa, Ontario	28	28	6	22	3	2	3	3	3	8
Center 10 Corporation										
517 - 10th Avenue South West, Calgary, Alberta	75	75		75	4	7	8	7	8	41
City Centre Equities Inc, c/o Harvard Developments Inc										
1870 Hamilton Street, Regina, Saskatchewan	26	26		26	2	3	2	3	3	13
Cyril Development Inc										
3991 Gladys Avenue, Abbotsford, British Columbia	22	22	1	21	2	1	2	1	2	13
Dundee Canada West (GP) Inc										
Gallery Building, 4923 - 52nd Street, Yellowknife, Northwest Territories	39	39	4	35	4	4	4	4	4	15
H&R Real Estate Investment Trust										
Place Bell, 160 Elgin Street, Ottawa, Ontario	75	75	33	42	8	8	8	8	4	6
Hoopp Realty Inc										
Telus Plaza North, 10025 Jasper Avenue, Edmonton, Alberta	17	17		17	2	3	4	3	4	1
Huntingdon Capital Corp										
280 Broadway Avenue, Winnipeg, Manitoba	19	19	7	12	2	2	2	2	2	2
Ivanhoe Cambridge II Inc										
4720 Kingsway, Burnaby, British Columbia	26	26	5	21	2	3	2	3	3	8
Minto Commercial Properties Inc										
180 Kent Street, Ottawa, Ontario	45	45	15	30	5	4	5	4	5	7
Canada Building, 344 Slater Street and Enterprise Building, 427 Laurier Avenue, Ottawa, Ontario	162	122		122	12	11	12	12	12	63
Morguard Investments Limited in trust										
Heritage Place, 155, Queen Street Ottawa, Ontario	47	47	28	19	4	5	5	5		
Standard Life Centre, 280 Slater Street, Ottawa, Ontario	66	66		66	4	6	6	6	6	38
Standard Life Centre, 333 Laurier Avenue, Ottawa, Ontario	60	60	22	38	9	9	9	7	3	1
National Capital Commission, DEL Management Solutions Inc										
The Chambers Building, 40 Elgin Street, Ottawa, Ontario	17	17	3	14	2	2	2	2	2	4
Omers Realty Corporation and CPP Investment Board Real Estate Holdings Inc										
Constitution Square, 350-360 Albert Street, Ottawa, Ontario	95	95	13	82	9	9	9	9	10	36
Orlando Corporation										
5800 Hurontario Street, Mississauga, Ontario	78	78	63	15	6	6	3			
Ottawa — 2200 Walkley Road Inc										
2200 Walkley Road, Ottawa, Ontario	23	15	2	13	1	2	1	2	2	5
Outcore Equities Inc and Archean Capital Investments Ltd										
Sir Richard Scott Building, 191 Laurier Avenue West, Ottawa, Ontario	28	22	2	20	6	5	6	3		
Pacific Centre Leaseholds Limited										
701 Georgia Street West, Vancouver, British Columbia	33	33	12	21	3	3	3	3	3	6
Pensionfund Realty Limited										
250 Albert Street, Ottawa, Ontario	53	53	23	30	5	6	5	6	5	3
99 Metcalfe Street, Ottawa, Ontario	39	39	7	32	4	4	4	4	4	12

Table 11.3

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — *Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2019 and subse- quently
					2014	2015	2016	2017	2018		
Robert Vocisano in trust, c/o Bona Building and Management Company Ltd											
Coventry Square, 295, Coventry Road, Ottawa, Ontario	71	51	36	15	4	3	4	4			
Roscourt Investments Inc											
30 McGill Street, Montréal, Quebec	16	16		16		4	3	3	3	3	
Station Lands Ltd											
Epcor Tower, 10423 - 101st Street, Edmonton, Alberta	72	72	11	61	7	7	8	7	7	25	
Sun Life Assurance Company of Canada and SITQ National Inc											
1155 Metcalfe Street, Suite 55, Montréal, Quebec	18	18		18	2	2	1	2	2	9	
Telesat Canada and Pensionfund Realty Limited											
Telesat Building, 1601 Telesat Court, Ottawa, Ontario	19	19	7	12	2	2	2	2	2	2	
The Cadillac Fairview Corporation Limited											
635 - 8th Avenue South West, Calgary, Alberta	12	12		12	2	2	2	3	2	1	
The Great-West Life Assurance Company											
Centennial Towers, 200 Kent Street, Ottawa, Ontario	234	182		182	5	14	14	14	14	121	
The Professional Institute Building Trust Fund											
National Office Corporation, 250 Tremblay Road, Ottawa, Ontario	22	14	4	10	2	3	3	2			
Toronto — 5001 Yonge Street Inc											
5001 Yonge Street, Toronto, Ontario	35	35		35	8	9	9	9			
Urbandale Corporation											
Urbandale Building, 100 Metcalfe Street, Ottawa, Ontario	23	23	11	12	2	2	2	3	2	1	
West Corr Holdings Ltd											
3427 Faithfull Avenue, Saskatoon, Saskatchewan	24	24		24	1	1	2	1	2	17	
Whiterock 219 Laurier Avenue											
Canadian Building, 219 Laurier Avenue West, Ottawa, Ontario	23	23	8	15	5	4	5	1			
WPBI Property Management Inc											
Bonaventure Place, 800 de la Gauchetière Street West, Montréal, Quebec	49	49	30	19	3	4	4	4	4		
Shared Services Canada — Mainframe operations											
CA Canada Inc	38	38	12	26	12	11	3				
IBM Canada Ltd.	67	67	47	20	20						
	2,432	2,211	642	1,569	240	231	220	200	161	517	
Subtotal	3,207	2,986	873	2,113	276	269	250	228	183	907	
Consolidated Crown Corporations and Other Entities —											
Atomic Energy of Canada Limited —											
Rental properties	20	20	5	15	3	2	3	2	2	3	
Canada Council for the Arts —											
Office accommodation, 150 Elgin Street, Ottawa, Ontario	91	91		91	1	4	4	4	5	73	
Canadian Air Transport Security Authority —											
Sun Life Assurance Company of Canada	29	29	7	22	5	5	5	4	3		
Canadian Broadcasting Corporation —											
Eurofax Properties	17	17		17	1	1	1	1	1	12	
Morguard	140	140	58	82	7	8	7	8	7	45	
	157	157	58	99	8	9	8	9	8	57	

Table 11.3
Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases as at March 31, 2013 — Concluded
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2014	2015	2016	2017	2018	2019 and subse- quently
Canadian Commercial Corporation —										
Office space	25	25	11	14	2	2	2	2	2	4
Canadian Museum of Immigration at Pier 21 —										
Rent of 1055 Marginal Road, Halifax, Nova Scotia	79	79	2	77	1	2	2	2	2	68
International Development Research Centre —										
Head office, 150 Kent Street, Ottawa, Ontario	103	103	30	73	7	7	7	7	7	38
Marine Atlantic Inc. —										
Five-year charter agreement for a passenger and freight ferry										
MV Atlantic Vision	101	101	91	10	10					
MV Blue Puttees	69	69	32	37	14	13	10			
MV Highlanders	59	59	25	34	12	12	10			
	229	229	148	81	36	25	20			
National Capital Commission —										
Chambers Building, Ottawa, Ontario	195	195	124	71	9	10	10	10	11	21
VIA Rail Canada Inc. —										
Canadian National Railways										
Montreal Central Station	103	103	71	32	5	5	6	6	6	4
City of Toronto										
Union Station	253	253	31	222	4	4	4	4	5	201
	356	356	102	254	9	9	10	10	11	205
Subtotal	1,284	1,284	487	797	81	75	71	50	51	469
Total operating leases	4,491	4,270	1,360	2,910	357	344	321	278	234	1,376
Grand total	150,769	141,979	74,281	67,698	27,027	11,662	8,269	4,585	2,965	13,190

(1) The amounts shown relate to a future capital lease obligation.

(2) The amounts shown relate to interest and executory costs associated with a future capital lease obligation.

International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade (administered by Export Development Canada), which Canada

has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2013.

Table 11.4 presents information that is summarized in Note 16 to the consolidated financial statements in Section 2 of this volume.

Table 11.4
International Contractual Obligations
(in millions of dollars) ⁽¹⁾

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
Non-Budgetary Share Capital and Loans —				
Foreign Affairs and International Trade —				
Canadian International Development Agency —				
African Development Bank			57	57
Asian Development Bank			73	73
Inter-American Development Bank			41	41
			171	171
Budgetary Transfer Payments, Loans and Advances —				
Environment —				
Commission for Environmental Cooperation	13			13
United Nations Environment Program — Water resources	10			10
	23			23
Finance —				
African Development Fund	442			442
International Development Association				
Multilateral Debt Relief Initiative		1,084		1,084
Subscriptions and contributions	441			441
	883	1,084		1,967
Foreign Affairs and International Trade —				
Canadian International Development Agency —				
Canadian engagement for development	4			4
Fragile countries and crisis-affected communities	160			160
Global engagement and strategic policy	484			484
Low income countries	939			939
Middle income countries	244			244
African Development Fund		108		108
Global Environment Facility Fund		82		82
International Fund for Agricultural Development		25		25
Multilateral Fund for the Montreal Protocol Fund		9		9
	1,831	224		2,055
Industry —				
Canadian Space Agency —				
Canada / European Space Agency Cooperation Agreement	126			126
	2,863	1,308		4,171
Total	2,863	1,308	171	4,342

Note: Canada has agreed to lend the Poverty Reduction and Growth Trust special drawing rights (SDR) 1.2 billion of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2013 (1USD = \$1.0160 CAD; 1SDR = \$1.5220 CAD; 1 EUR = \$1.3024 CAD).

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.4 "Contingent Liabilities of Consolidated Crown Corporations and Other Entities" in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises" in Section 9 of this volume.

Guarantees

Guarantees provided by the Government include:

- guarantees on the borrowings of enterprise Crown corporations and other government business enterprises;
- loan guarantees;
- insurance programs managed by the Government; and
- other explicit guarantees.

Losses on guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and when the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the guarantee, loss experience and the use of other measurement techniques. Borrowings of enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 17 to the consolidated financial statements in Section 2 of this volume. The authorized limits indicated in Table 11.5 represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

Table 11.5
Guarantees provided by the Government as at March 31, 2013
(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Guaranteed borrowings of enterprise Crown corporations and other government business enterprises —		
Agent enterprise Crown corporations		243,581 ⁽¹⁾
Non-agent enterprise Crown corporations and other government business enterprises —		
Canadian Wheat Board, The		1,677
Total — Guaranteed borrowings		245,258
Other guarantees provided by the Government —		
Loan guarantees —		
Agriculture and Agri-Food —		
Advance Payments Program — <i>Agricultural Marketing Programs Act</i>	5,000	946
<i>Farm Improvement Loans Act (FILA)</i> and <i>Canadian Agricultural Loans Act</i>	3,000	99
Human Resources and Skills Development —		
<i>Canada Student Loans Act</i>	10,782	17
Indian Affairs and Northern Development —		
Indian Economic Development Guarantee Program	60	1
On-Reserve Housing Guarantee Program:	2,200	
Canada Mortgage and Housing Corporation		1,382
Other approved lenders		478
Industry —		
Enterprise Development Program	1,200	(2)
Regional Aircraft Credit Facility	1,500	120
<i>Small Business Loans Act</i>	1,838	(2)
<i>Canada Small Business Financing Act</i>	1,898	720
Capital Leasing Pilot Project	16	(2)
Total — Loan guarantees	27,494	3,763

Table 11.5

Guarantees provided by the Government as at March 31, 2013 — Concluded

(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Insurance programs managed by the Government —		
Foreign Affairs and International Trade —		
Accounts administered for the Government by Export Development Canada	20,000	217
Finance —		
Mortgage or Hypothecary Insurance Protection	300,000	142,000
Canadian Nuclear Safety Commission —		
Nuclear Liability Reinsurance Account	975	507
Total — Insurance programs managed by the Government	320,975	142,724
Other explicit guarantees —		
Agriculture and Agri-Food —		
National Biomass Ethanol Program	140	25
Price Pooling Program — <i>Agricultural Marketing Programs Act</i>		21
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Credit Facility and the Credit Grain Sales Program		202
Consolidated Crown corporations —		
Atomic Energy of Canada Limited —		
Performance guarantees and liquidated damages		98
VIA Rail Canada Inc. —		
Letters of credit		28
Total — Other explicit guarantees	140	374
Total — Gross guarantees	348,609	392,119
Less: allowance for guarantees		428
Net exposure under guarantees		391,691

Note: This table excludes insurance programs operated by agent enterprise Crown corporations. Information on these programs is disclosed in Note 17 to the consolidated financial statements in Section 2 of this volume and additional information is provided in Table 11.7 of this section.

(1) Details can be found in Table 9.6 in Section 9 of this volume.

(2) Less than \$500,000.

Advance Payments Program — *Agricultural Marketing Programs Act*

The Advance Payments Program (APP) provides producers with a cash advance on the value of their agricultural products during a specified period. By improving their cash flow throughout the year, the APP helps crop and livestock producers meet their financial obligations and benefit from the best market conditions.

Under the APP, the federal government guarantees repayment of cash advances issued to farmers by the producer organization. These guarantees help the producer organization borrow money from financial institutions at lower interest rates and issue producers a cash advance on the anticipated value of their farm product that is being produced and/or that is in storage. The maximum cash advance of the program is \$0.4 million and the loans generally have a repayment term of 18 months.

Farm Improvement Loans Act and Canadian Agricultural Loans Act

The *Canadian Agricultural Loans Act* (CALA) program is a financial loan guarantee program that gives farmers easier access to credit. Farmers can use these loans to establish, improve, and develop farms; while Agricultural co-operatives may also access loans to process, distribute, or market the products of farming.

The CALA program builds on and replaces the previous *Farm Improvement and Marketing Co-operative Loans Act* (FIMCLA) program, which has helped farming operations grow their businesses by guaranteeing loans issued through financial institutions since 1988.

Through the CALA, the Government of Canada is supporting the renewal of the agricultural sector and enabling co-operatives to better seize market opportunities. This program guarantees 95 percent of the value of loans provided to farms and co-operatives by financial institutions. For individual applicants, including corporations, the maximum amount for a *Canadian Agricultural Loans Act* loan is \$0.5 million. Most loans are repayable within ten years; for loans on land purchases, the repayment period is 15 years.

Canada Student Loans Act

Student loans provided by financial institutions between 1964 and August 1995, under the *Canada Student Loans Act*, are fully guaranteed by Human Resources and Skills Development Canada (HRSDC) to the lenders. HRSDC reimburses the lenders for the outstanding principal, accrued interest and costs in the event of default, permanent disability or death of the borrower. In addition, HRSDC offers an opportunity to enroll in the Repayment Assistance Plan (RAP) for borrowers experiencing financial difficulties.

Indian Economic Development Guarantee Program

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans for non-incorporated Indian businesses on a risk-sharing basis with commercial lenders because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. Guarantees are provided for various types of borrowers whose activities contribute to the economic development of Indians and enable them to develop long-term credit relationships with mainstream financial institutions.

Loans issued under this program cannot exceed a term of 15 years and the line of credit must be renewed every year. Interest rates on guaranteed loans are consistent with rates provided by lending institutions to commercial businesses, which are usually based on a spread from the prime lending rate. Any security pledged for a guaranteed loan may not be released by the lending institution without the prior approval of the Minister of Indian Affairs and Northern Development.

On-Reserve Housing Guarantee Program

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans to individuals and Indian bands to assist in the purchase of housing on reserves because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. These loan guarantees enable status Indians residing on reserves, Band councils, or their delegated authorities, to secure housing loans without giving the lending institution rights to the property.

Loans under this program are issued by registered lending institutions and Canada Mortgage and Housing Corporation. Payments of principal and interest for loans issued under this program are amortized over a period of 25 years. The interest rates on the guaranteed loans are consistent with conventional mortgage interest rates offered by the major banks.

Enterprise Development Program

The Enterprise Development Program (EDP) was established in 1977 to encourage the growth of the manufacturing and processing sectors of Canadian industry by improving their viability and international competitiveness. One method of assistance was to provide insurance, of up to 90 percent, to support term loans made by private lenders to restructure operations or supplement working capital when normal financing was not available on reasonable terms.

The program required insured lenders to take reasonable fixed asset security, and provide loans at normal commercial interest rates and terms. The insured lenders were paid 90 percent of the losses sustained by them, after realizing on the security when a company defaulted. The program was closed in the mid-eighties as part of Program Review.

Regional Aircraft Credit Facility

The Regional Aircraft Credit Facility Program was established in 2004 to provide sales financing assistance in the form of loan guarantees to enable domestic air carriers to acquire Canadian-built fixed-wing commercial jets.

The guarantees are provided on commercial terms and are secured by the aircraft financed by private lenders. These guarantees have a life of 15 years. This program expired on March 31, 2008.

Small Business Loans Act and Canada Small Business Financing Act

The *Small Business Loans Act* (SBLA) includes loans registered until March 31, 1999 and the *Canada Small Business Financing Act* (CSBFA) includes both the core loans component (loans registered since April 1, 1999) and the Capital Leasing Pilot Project (leases registered between April 1, 2002 and March 31, 2007). In collaboration with financial institutions, the programs offered under these Acts are designed to help Canadian small and medium-sized enterprises (SMEs) get access to loan and capital leasing financing that would not otherwise have been available, or would only have been available under less favourable terms. In the event a registered loan or lease defaults, the Government pays 85 percent of the net eligible losses. To be eligible, SMEs must be for-profit businesses with revenues not exceeding \$5 million per year.

Accounts administered for the Government by Export Development Canada (EDC)

The Government of Canada has authorized support for insurance and guarantee programs which on the basis of EDC's risk management practices, could not be supported under EDC's Corporate Account but are in the national interest. Canada Account transactions consist of activities undertaken by EDC pursuant to Section 23 of the *Export Development Act*.

Mortgage or Hypothecary Insurance Protection

The *Protection of Residential Mortgage or Hypothecary Insurance Act* (PRMHIA) received Royal Assent on June 26, 2011 and came into force on January 1, 2013.

The PRMHIA authorizes the Minister of Finance to provide protection in respect of certain mortgage or hypothecary insurance contracts written by approved mortgage insurers. Under the PRMHIA, a payment in respect of this guarantee would only be made if a winding-up order were made in respect of an approved mortgage insurer that had written an insurance contract guaranteed under the PRMHIA. In that case, the Minister would honour lender claims for insured mortgages in default, subject to: (1) any proceeds the beneficiary has received from the underlying property or the insurer's liquidation, and (2) a deductible of 10 percent of the original principal amount of the insured mortgage.

As at March 31, 2013, the aggregate outstanding principal amount of loans that are guaranteed under the PRMHIA is estimated at \$164 billion. Any payment by the Minister is subject to a deductible equal to 10 percent of the original principal amount of these loans, or \$22 billion. The principal amount outstanding presented within Table 11.5 does not refer to anticipated losses or payments in respect of the guarantee. No provision has been made in these accounts for payments under the guarantee. As at March 31, 2013, there are two approved mortgage insurers under the PRMHIA: Genworth Financial Mortgage Insurance Company Canada, and Canada Guaranty Mortgage Insurance Company.

Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act* (NLA), operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third-party liability insurance and property insurance for the nuclear industry in Canada. The NIAC provides insurance to nuclear operators under a standard policy.

The policy consists of two types of coverage:

Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer; that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily; for example, psychological injury, damage arising from normal emissions, and damage due to acts of terrorism.

The NIAC receives premiums from operators for both coverages; however, premiums for Coverage B risks are remitted to the federal government, which reinsures these risks under its reinsurance agreement with the NIAC. Through the reinsurance agreement, the federal government assumes the liability associated with the difference between the basic insurance coverage provided by the NIAC and the full \$75 million of liability imposed by the NLA, as well as for events listed under coverage B.

The Canadian Nuclear Safety Commission (CNSC) administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives the premiums, paid by the operators of nuclear installations, for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund.

National Biomass Ethanol Program

By Agreement dated March 30, 2001 (and amended in September 1, 2003), Her Majesty the Queen in Right of Canada as represented by the Minister of Agriculture and Agri-Food and Farm Credit Canada (FCC) entered into the National Biomass Ethanol Program (NBEP). The purpose of the program is to encourage new biomass fuel ethanol production in Canada. Guarantees are provided in relation to the Line of Credit Agreements entered into by Farm Credit Canada.

Price Pooling Program — Agricultural Marketing Programs Act

The Price Pooling Program (PPP) provides a price guarantee that protects marketing agencies and producers against unanticipated declines in the market price of their products. Program participants use the price guarantee as security in obtaining credit from lending institutions. This credit allows the marketing agency to improve cash flow of producers through an initial payment for products delivered. It also provides equal returns to producers for products of like grades, varieties and types. This program is designed to assist and encourage cooperative marketing of eligible agricultural products, including processed products.

Obligations to the Canadian Wheat Board under the Agri-Food Credit Facility and the Credit Grain Sales Program

The Department of Finance manages guarantees to The Canadian Wheat Board for the repayment of the principal and interest of all receivables resulting from sales made under the Credit Grain Sale Program and a portion of credit sales made under the Agri-Food Credit Facility.

Performance guarantees and liquidated damages

In line with normal industry practice, Atomic Energy of Canada Limited (AECL) utilizes letters of credit, surety bonds and other performance guarantees on major contracts. Such guarantees may include guarantees that a project will be completed or that a project or particular equipment will meet defined performance criteria. Liquidated damages are provided for in contracts and provide for compensation to be paid upon a specific breach of that contract (e.g. late performance). In the normal course of business, AECL also guarantees that certain projects will be completed within a specified time and may bear responsibility for liquidated damages should obligations not be met.

Letters of credit

VIA Rail Canada Inc. has issued letters of credit to various provincial government workers' compensation boards as security for future payment streams.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 16 to the consolidated financial statements in Section 2 of this volume.

Table 11.6
International Organizations Contingent Liabilities
(in millions of dollars) ⁽¹⁾

	March 31/ 2013	March 31/ 2012
Non-Budgetary Share Capital and Loans —		
Callable Share Capital —		
Finance —		
European Bank for Reconstruction and Development	1,052	1,075
International Bank for Reconstruction and Development (World Bank)	6,712	5,951
Multilateral Investment Guarantee Agency	47	46
	<u>7,811</u>	<u>7,072</u>
Foreign Affairs and International Trade —		
Canadian International Development Agency —		
African Development Bank	3,616	3,568
Asian Development Bank	6,510	6,403
Caribbean Development Bank	124	122
Inter-American Development Bank	8,033	7,886
	<u>18,283</u>	<u>17,979</u>
Total	26,094	25,051

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2013 (1\$USD = \$1.0160 CAD; 1\$SDR = \$1.5220 CAD; 1 EUR = \$1.3024 CAD).

Environmental Liabilities

Remediation of contaminated sites

Based on management's best estimates, a liability for the estimated costs related to the remediation of contaminated sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2013, the Government has recorded a liability of \$4,892 million for approximately 2,300 sites (\$4,773 million in 2012 for approximately 2,400 sites).

The Government has estimated possible additional clean-up costs of \$971 million (\$1,057 million in 2012) that are not accrued as the Government's obligation to incur these costs is not determinable at this time. The change in contingent liabilities related to contaminated sites is due to the additional information gathered during the year which enabled the potential liability for certain sites to be more accurately estimated.

Future asset restoration

Based on management's best estimates, a liability of \$3 million (\$4 million in 2012) has been recorded for likely management and clearance action on approximately 8 out of a total of 50 unexploded explosive ordnance (UXO) affected sites (10 out of a total of 43 UXO affected sites in 2012). Management has estimated possible additional clearance costs ranging from \$180 million to \$524 million that are not accrued as the Government's obligation to incur these costs is undeterminable at this time.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

Please refer to Note 17 to the consolidated financial statements in Section 2 of this volume for information on claims and pending and threatened litigation.

Insurance Programs of Agent Enterprise Crown Corporations

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the quarterly *Inventory of Government of Canada Organizations*. Information contained in Table 11.7 is also summarized in Note 17 to the consolidated financial statements in Section 2 of this volume.

Table 11.7

Summary of Insurance Programs of Agent Enterprise Crown Corporations for the Year ended March 31, 2013

(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾				Export Development Canada ⁽³⁾	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012
Insurance in force as at reporting date	645,609	621,882	562,200	569,600	392,737	372,776	22,247	25,100
Opening balance of Fund	1,292	1,113	10,676	9,402	1,029	794	(3)	(3)
Revenues for the period —								
Premiums and fees	120	224	1,797	1,798	243	221	192	232
Investment income	39	40	688	808	83	100		
Other revenues			6	8	1,682	1,746		
Total revenues	159	264	2,491	2,614	2,008	2,067	192	232
Expenses for the period —								
Loss on/provision for claims			482	533				
Interest on borrowing					1,666	1,729		
Administrative expense	34	31	202	201	13	10		
Other expenses (includes taxes)	101	54	460	488	85	87	(36)	223
Total expenses	135	85	1,144	1,222	1,764	1,826	(36)	223
Net income or (loss) for the period	24	179	1,347	1,392	244	241	228	9
Adjustments			(10)	(118)		(6)		
Closing balance of Fund	1,316	1,292	12,013	10,676	1,273	1,029	(3)	(3)
Net claims during the period ⁽⁴⁾			547	617	*	*	336	19
Five year average of net claims paid			551	483	*	*	147	90

Certain comparative figures have been reclassified to conform to the current year's presentation.

*Not applicable.

⁽¹⁾ The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

⁽²⁾ Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds.

The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds of \$212,639 million (\$213,251 million in 2012) including accrued interest, issued by the Trust carry the full faith and credit of the Government of Canada. The timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

⁽³⁾ Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$500 million (\$733 million in 2012).

⁽⁴⁾ Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Section 12

2012-2013

Public Accounts of Canada

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Public Accounts of Canada

2013

Volume II

**Details of
Expenses and
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Canada



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Volume II

2012-2013

Public Accounts of Canada

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Introduction to the Public Accounts of Canada

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Program Activity*

Displays by department and agencies the total authorities available for use and the authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

Displays by department and agencies the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1).

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities.

The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 25, 30 and 33 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- any unexpended amounts from or to other ministries as deemed appropriations pursuant to section 31.1 of the *Financial Administration Act*;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;

- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;

- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

The amount of the lapse is the total authority available for use in the current year less the total of a) amount used in the current year and b) the amount available for use in subsequent years.

- *Overexpended (variance over)*
Excess of spending over authorities granted.

- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

Section 1

2012-2013

Public Accounts of Canada

Summary Tables and Appendices

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Table 1

Consolidated Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2012-2013. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.

(in thousands of dollars)

Revenues	2012-2013	Expenses	2012-2013
Tax revenues —		Transfer payments —	
Income tax revenues —		Old age security benefits, guaranteed income supplement and spouse's allowance	40,255,488
Personal	125,728,451	Major transfer payments to other levels of government —	
Corporate	34,985,855	Canada health transfer	28,912,354
Non-resident	5,072,674	Canada social transfer	11,859,486
	<i>165,786,980</i>	Fiscal arrangements	19,688,368
		Quebec abatement	(4,093,539)
Other taxes and duties —		Other major transfers	2,003,040
Goods and services tax	28,820,603		<i>58,369,709</i>
Energy taxes —		Employment insurance benefits	17,099,106
Excise tax — Gasoline	4,227,505	Children's benefits	12,974,446
Excise tax — Aviation gasoline and diesel fuel	1,153,008	Other transfer payments	34,862,028
	<i>5,380,513</i>		
Customs import duties	3,979,494	Total transfer payments	163,560,777
Other excise taxes and duties —			
Excise duties	4,414,500	Other program expenses —	
Air travellers security charges	635,576	Crown corporations	9,512,252
Miscellaneous excise taxes and duties	320,630	Agriculture and Agri-Food	1,691,349
	<i>5,370,706</i>	Canada Revenue Agency	7,662,436
	<i>43,551,316</i>	Environment	1,521,526
Total tax revenues	209,338,296	Fisheries and Oceans	1,596,572
Employment insurance premiums	20,395,063	Foreign Affairs and International Trade	2,175,202
Other revenues —		Health	2,689,198
Crown corporations —		Human Resources and Skills Development	3,050,183
Consolidated Crown corporations	3,904,939	Indian Affairs and Northern Development	1,686,313
Enterprise Crown corporations and other government business enterprises —		Industry	2,165,964
Share of annual profit	4,995,095	Justice	1,148,485
Interest and other	2,548,109	National Defence	22,978,154
	<i>11,448,143</i>	Natural Resources	1,023,434
Other programs —		Public Safety and Emergency Preparedness	9,266,736
Return on investments	1,159,232	Public Works and Government Services	3,868,842
Sales of goods and services	7,926,982	Treasury Board	2,869,600
Miscellaneous revenues	4,865,180	Other ministries	7,943,646
	<i>13,951,394</i>	Total other program expenses	82,849,892
Net foreign exchange —		Total program expenses	246,410,669
Exchange Fund Account	1,400,599	Public debt charges	29,152,850
International Monetary Fund	101,398	Total expenses	275,563,519
Other	(168)		
	<i>1,501,829</i>	Annual deficit	(18,928,794)
Total other revenues	26,901,366		
Total revenues	256,634,725		

Ministerial Expenditures by Type

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

Section	Department or agency	Transfer payments ⁽¹⁾							Total ministerial net expenditures			
		Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Quebec abatement	Other ⁽³⁾	Total transfer payments				
2	Agriculture and Agri-Food											
	Department	...	...	...	...	...	1,900,532	1,900,532	781,027	...	2,681,559
	Canadian Dairy Commission	...	...	...	...	...	...	...	4,086	...	4,086
	Canadian Food Inspection Agency	...	...	...	...	...	40,562	40,562	741,494	...	782,056
	Canadian Grain Commission	...	...	...	...	...	...	...	37,134	...	37,134
	Total Ministry	...	...	...	...	...	1,941,094	1,941,094	1,563,741	...	3,504,835
3	Atlantic Canada Opportunities Agency											
	Department	...	...	...	...	...	233,185	233,185	82,477	...	315,662
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	60,667	...	60,667
	Total Ministry	...	...	...	...	...	233,185	233,185	143,144	...	376,329
4	Canada Revenue Agency	...	...	...	...	...	374,921	374,921	3,943,547	...	4,318,468
5	Canadian Heritage											
	Department	...	...	...	...	...	1,042,867	1,042,867	204,561	...	1,247,428
	Canada Council for the Arts	...	...	...	...	...	...	...	181,368	...	181,368
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	1,106,519	...	1,106,519
	Canadian Museum for Human Rights	...	...	...	...	...	...	...	56,936	...	56,936
	Canadian Museum of Civilization	...	...	...	...	...	...	...	64,365	...	64,365
	Canadian Museum of Immigration at Pier 21	...	...	...	...	...	...	...	9,976	...	9,976
	Canadian Museum of Nature	...	...	...	...	...	...	...	34,370	...	34,370
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	14,734	...	14,734
	Library and Archives of Canada	...	...	...	...	...	35	35	118,888	...	118,923
	National Arts Centre Corporation	...	...	...	...	...	...	...	35,601	...	35,601
	National Battlefields Commission	...	...	...	...	...	...	...	9,623	...	9,623
National Film Board	...	...	...	...	...	192	192	68,560	...	68,752	
National Gallery of Canada	...	...	...	...	...	...	...	48,831	...	48,831	
National Museum of Science and Technology	...	...	...	...	...	...	...	31,517	...	31,517	

	Public Service Commission	...	...	...	...	...	95,730	...	95,730
	Public Service Labour Relations Board	...	...	...	...	...	13,634	...	13,634
	Public Service Staffing Tribunal	...	...	...	...	...	5,109	...	5,109
	Registry of the Public Servants Disclosure	...	...	...	...	...	...	...	...
	Protection Tribunal	...	...	...	...	...	1,660	...	1,660
	Telefilm Canada	...	...	...	...	...	102,968	...	102,968
	Total Ministry	...	...	...	...	1,043,094	1,043,094	2,204,950	3,248,044
6	Citizenship and Immigration								
	Department	...	...	...	...	933,202	933,202	590,124	1,523,326
	Immigration and Refugee Board	...	...	...	...	...	...	134,258	134,258
	Total Ministry	...	...	...	...	933,202	933,202	724,382	1,657,584
7	Economic Development Agency of Canada for the Regions of Quebec								
	...	...	...	...	...	247,509	247,509	48,920	296,429
8	Environment								
	Department	...	...	...	...	127,684	127,684	861,971	989,655
	Canadian Environmental Assessment Agency	...	...	...	...	2,239	2,239	25,710	27,949
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	5,443	5,443
	Parks Canada Agency	...	...	...	...	13,737	13,737	616,811	630,548
	Total Ministry	...	...	...	...	143,660	143,660	1,509,935	1,653,595
9	Finance								
	Department	...	28,912,354	11,859,486	19,688,368	(4,093,539)	57,358,967	299,427	83,640,601
	Auditor General	...	...	...	...	...	...	88,210	88,210
	Canadian International Trade Tribunal	...	...	...	...	...	...	11,501	11,501
	Financial Consumer Agency of Canada	...	...	...	...	...	...	12,891	12,891
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	...	...	53,994	53,994
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	(313)	(313)
	PPP Canada Inc.	...	...	...	...	...	...	287,450	287,450
	Total Ministry	...	28,912,354	11,859,486	19,688,368	(4,093,539)	57,358,967	753,160	84,094,334
10	Fisheries and Oceans								
	...	...	...	...	...	88,186	88,186	1,688,919	1,777,105
11	Foreign Affairs and International Trade								
	Department	...	...	...	...	672,515	672,515	1,722,364	2,394,879
	Canadian Commercial Corporation	...	...	...	...	...	...	15,482	15,482
	Canadian International Development Agency	...	...	...	...	3,132,702	3,132,702	276,855	3,409,557
	Export Development Canada (Canada Account)	...	...	...	...	224,761	224,761	6,432	231,193
	International Development Research Centre	...	...	...	...	...	...	156,223	156,223
	International Joint Commission (Canadian Section)	...	...	...	...	...	...	6,507	6,507
	National Capital Commission	...	...	...	...	...	...	108,834	108,834
	Total Ministry	...	...	...	...	4,029,978	4,029,978	2,292,697	6,322,675

Ministerial Expenditures by Type — Continued
(in thousands of dollars)

Transfer payments ⁽¹⁾											
Section	Department or agency	Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Quebec abatement	Other ⁽³⁾	Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
12	Governor General	...	...	...	...	...	537	537	20,292	...	20,829
13	Health										
	Department of Health	...	...	...	...	...	1,632,903	1,632,903	2,188,255	...	3,821,158
	Assisted Human Reproduction Agency of Canada	...	...	...	...	...	...	...	1,483	...	1,483
	Canadian Institutes of Health Research	...	...	...	...	...	940,773	940,773	56,280	...	997,053
	Canadian Northern Economic Development Agency	...	...	...	...	...	38,366	38,366	14,023	...	52,389
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	4,885	...	4,885
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	8,057	...	8,057
	Public Health Agency of Canada	...	...	...	...	...	201,062	201,062	418,594	...	619,656
	Total Ministry	...	...	...	...	...	2,813,104	2,813,104	2,691,577	...	5,504,681
14	Human Resources and Skills Development										
	Department of Human Resources Development Canada	40,291,659	...	...	...	...	6,877,673	47,169,332	1,265,633	...	48,434,965
	Canada Industrial Relations Board	...	...	...	...	...	...	...	12,786	...	12,786
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	2,086,398	...	2,086,398
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	1,514	...	1,514
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	5,457	...	5,457
	Office of the Co-ordinator, Status of Women	...	...	...	...	...	18,887	18,887	10,841	...	29,728
	Total Ministry	40,291,659	...	...	...	...	6,896,560	47,188,219	3,382,629	...	50,570,848
15	Indian Affairs and Northern Development										
	Department of Indian Affairs and Northern Development	...	...	...	...	...	6,729,717	6,729,717	1,365,425	...	8,095,142
	Canadian Polar Commission	...	...	...	...	...	10	10	1,308	...	1,318
	First Nations Statistical Institute	...	...	...	...	...	...	...	2,028	...	2,028
	Indian Residential Schools Truth and Reconciliation Commission	...	...	...	...	...	...	...	11,818	...	11,818
	Registry of the Specific Claims Tribunal	2,138	...	2,138
	Total Ministry	6,729,727	6,729,727	1,382,717	...	8,112,444

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Table 2

Ministerial Expenditures by Type — Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾							Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Quebec abatement	Other ⁽³⁾	Total transfer payments	
	Office of the Conflict of Interest and Ethics Commissioner	...	...	...	...	...	...	...	6,453
	Senate Ethics Officer	...	...	...	...	...	...	...	650
	Total Ministry	...	...	...	...	...	1,289	1,289	570,350
21	Privy Council Department	...	...	...	...	...	44	44	130,233
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	5,156
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	31,656
	Chief Electoral Officer	...	...	...	...	...	24,322	24,322	95,258
	Office of the Commissioner of Official Languages	...	...	...	...	...	...	...	21,134
	Security Intelligence Review Committee	...	...	...	...	...	...	...	2,901
	Total Ministry	...	...	...	...	...	24,366	24,366	310,660
22	Public Safety and Emergency Preparedness Department	...	...	...	...	...	434,902	434,902	584,274
	Canada Border Services Agency	...	...	...	...	...	...	...	1,707,356
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	496,421
	Corrections Service of Canada	...	...	...	...	...	844	844	2,642,155
	National Parole Board	...	...	...	...	...	...	...	46,512
	Office of the Correctional Investigator	...	...	...	...	...	...	...	4,576
	Royal Canadian Mounted Police	...	...	...	...	...	149,966	149,966	3,124,399
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	1,596
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	8,011
	Total Ministry	...	...	...	...	...	585,712	585,712	8,616,144
23	Public Works and Government Services Department	...	...	...	...	...	4,429	4,429	2,737,533
	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	...	24,472
	Shared Services Canada	...	...	...	...	...	...	...	1,381,149
	Total Ministry	...	...	...	...	...	4,429	4,429	4,143,154

24	Transport	...	...	...	...	607,972	607,972	724,506	1,332,478
	Department	...	...	...	...	...	...	22,210	22,210
	Canada Post Corporation	...	...	...	...	...	...	...	...
	Canadian Air Transport Security Authority	...	...	...	...	...	...	513,369	513,369
	Canadian Transportation Agency	...	...	...	...	...	...	28,701	28,701
	The Federal Bridge Corporation Limited	...	...	...	...	...	...	18,186	18,186
	Marine Atlantic Inc.	...	...	...	...	...	...	184,876	184,876
	Office of Infrastructure of Canada	...	...	...	...	3,702,236	3,702,236	50,420	3,752,656
	The Jacques Cartier and Champlain Bridges Inc.	...	...	...	...	...	...	109,054	109,054
	Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	1,585	1,585
	VIA Rail Canada Inc.	...	...	...	...	...	...	419,958	419,958
	Total Ministry	...	...	...	...	4,310,208	4,310,208	2,072,865	6,383,073
25	Treasury Board	...	...	...	...	...	...	...	...
	Secretariat	...	...	...	...	615	615	2,761,411	2,762,026
	Canada School of Public Service	...	...	...	...	...	...	97,265	97,265
	Office of the Commissioner of Lobbying	...	...	...	...	...	...	4,746	4,746
	Office of the Public Sector Integrity Commissioner	...	...	...	...	45	45	5,498	5,543
	Total Ministry	...	...	...	...	660	660	2,869,920	2,869,580
26	Veterans Affairs	...	...	...	...	...	...	...	...
	Department	...	...	...	...	2,578,929	2,578,929	907,299	3,486,228
	Veterans Review and Appeal Board	...	...	...	...	...	...	11,963	11,963
	Total Ministry	...	...	...	...	2,578,929	2,578,929	919,262	3,498,191
27	Western Economic Diversification	...	...	...	...	135,484	135,484	48,235	183,719
	Total ministerial net expenditures	40,291,659	28,912,354	11,859,486	19,688,368	(4,093,539)	135,512,443	66,322,773	227,817,423

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Transfer payments for Canada child tax benefits are reported in Table 2a.

Table 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

Description	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	Total external expenses
Transfer payments —							
Old age security benefits, guaranteed income supplement and spouse's allowance	40,291,659	...	(36,171)	...	...	...	40,255,488
<i>Major transfer payments to other levels of government —</i>							
Canada health transfer	28,912,354	...	...	...	...	...	28,912,354
Canada social transfer	11,859,486	...	...	...	...	...	11,859,486
Fiscal arrangements	19,688,368	...	...	...	...	...	19,688,368
Quebec abatement	(4,093,539)	...	...	...	...	...	(4,093,539)
Other major transfers	2,402,239	...	(399,199)	...	...	...	2,003,040
<i>Total major transfer payments to other levels of government</i>	<i>58,768,908</i>	...	<i>(399,199)</i>	...	...	...	<i>58,369,709</i>
Employment insurance benefits	...	17,099,106	...	...	...	...	17,099,106
Children's benefits	2,724,715	...	(16,057)	...	10,265,788	...	12,974,446
Other transfer payments ⁽¹⁾	33,727,161	191,041	(2,626,281)	417,899	3,152,208	...	34,862,028
<i>Total transfer payments</i>	<i>133,512,443</i>	<i>17,290,147</i>	<i>(3,077,708)</i>	<i>417,899</i>	<i>13,417,996</i>	...	<i>163,560,777</i>
Other program expenses —							
Crown corporations	...	...	...	9,512,252	...	...	9,512,252
Agriculture and Agri-Food	1,563,741	...	145,480	(4,086)	...	(13,786)	1,691,349
Canada Revenue Agency	3,943,547	...	3,782,796	...	...	(63,907)	7,662,436
Environment	1,509,935	3,439	25,300	...	...	(17,148)	1,521,526
Fisheries and Oceans	1,688,919	249	(70,782)	...	...	(21,814)	1,596,572
Foreign Affairs and International Trade	2,292,697	...	183,347	(280,538)	...	(20,304)	2,175,202
Health	2,691,577	...	22,404	...	...	(24,783)	2,689,198
Human Resources and Skills Development	3,382,629	1,600,485	(1,750,086)	...	...	(182,845)	3,050,183
Indian Affairs and Northern Development	1,382,717	2,339	326,609	(2,028)	...	(23,324)	1,686,313
Industry	2,033,404	...	219,630	(81,815)	...	(5,255)	2,165,964
Justice	1,160,861	...	(5,272)	...	...	(7,104)	1,148,485
National Defence	20,224,417	(108,460)	2,950,699	...	...	(88,502)	22,978,154
Natural Resources	1,619,687	495	(29,948)	(551,843)	...	(14,957)	1,023,434
Public Safety and Emergency Preparedness	8,030,432	...	1,371,037	(18,880)	...	(134,733)	9,266,736
Public Works and Government Services	4,138,725	12,750	(123,638)	...	...	(140,115)	3,868,842
Treasury Board	2,868,920	...	5,214	...	...	(4,534)	2,869,600
Other ministries ⁽²⁾	7,790,565	(290,406)	3,633,347	(3,150,599)	...	(39,261)	7,943,646
<i>Total other program expenses</i>	<i>66,322,773</i>	<i>1,220,891</i>	<i>10,686,137</i>	<i>5,422,463</i>	...	<i>(802,372)</i>	<i>82,849,892</i>
Total program expenses	201,835,216	18,511,038	7,608,429	5,840,362	13,417,996	(802,372)	246,410,669
Public debt charges	25,982,207	(5,209)	3,175,852	...	...	...	29,152,850
Total expenses	227,817,423	18,505,829	10,784,281	5,840,362	13,417,996	(802,372)	275,563,519

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

Table 2b

Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

Ministry	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	Total external expenses
Agriculture and Agri-Food	1,941,094	2,016	(54,464)	...	...	...	1,888,646
Atlantic Canada Opportunities Agency	233,185	...	(75,373)	...	...	...	157,812
Canada Revenue Agency	374,921	...	...	...	3,152,208	...	3,527,129
Canadian Heritage	1,043,094	...	(2,968)	...	...	...	1,040,126
Citizenship and Immigration	933,202	...	2,931	...	...	...	936,133
Economic Development Agency of Canada for the Regions of Quebec	247,509	...	(75,137)	...	...	...	172,372
Environment	143,660	...	(24,655)	...	...	...	119,005
Finance	554,098	...	314,212	...	...	...	868,310
Fisheries and Oceans	88,186	...	...	...	...	...	88,186
Foreign Affairs and International Trade	4,029,978	...	(291,673)	...	...	...	3,738,305
Governor General	537	...	(537)	...	...	...	...
Health	2,813,104	...	(160,813)	...	...	...	2,652,291
Human Resources and Skills Development	4,171,845	189,025	1,737,284	...	...	...	6,098,154
Indian Affairs and Northern Development	6,729,727	...	(496,525)	...	...	...	6,233,202
Industry	3,069,316	...	(523,329)	(249,020)	...	...	2,296,967
Justice	384,830	...	(7,198)	...	...	...	377,632
National Defence	181,705	...	(311)	...	...	...	181,394
Natural Resources	1,110,132	...	(34,575)	...	...	...	1,075,557
Parliament	1,289	...	(46)	...	...	...	1,243
Privy Council	24,366	...	...	...	...	...	24,366
Public Safety and Emergency Preparedness	585,712	...	(311,300)	...	...	...	274,412
Public Works and Government Services	4,429	...	988	...	...	...	5,417
Transport	2,346,169	...	(50,625)	...	...	...	2,295,544
Treasury Board	660	...	(350)	...	...	...	310
Veterans Affairs	2,578,929	...	(2,565,130)	...	...	...	13,799
Western Economic Diversification	135,484	...	(6,687)	...	...	...	128,797
Sub total	33,727,161	191,041	(2,626,281)	(249,020)	3,152,208	...	34,195,109
Provision for valuation and other items	...	...	...	666,919	...	...	666,919
Total other transfer payments	33,727,161	191,041	(2,626,281)	417,899	3,152,208	...	34,862,028

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Table 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

Ministry	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	Total external expenses
Atlantic Canada Opportunities Agency	143,144	...	20,047	(60,667)	...	(394)	102,130
Canadian Heritage	2,204,950	1	35,411	(1,672,452)	...	(7,276)	560,634
Citizenship and Immigration	724,382	...	(17,073)	...	...	(4,572)	702,737
Economic Development Agency of Canada for the Regions of Quebec	48,920	...	11,989	...	...	(223)	60,686
Finance	753,160	...	72,627	(287,450)	...	(4,931)	533,406
Governor General	20,292	...	516	...	...	(97)	20,711
Parliament	569,061	...	(19,956)	...	...	(1,387)	547,718
Privy Council	286,294	...	(1,854)	...	...	(2,836)	281,604
Transport	2,072,865	1,807	169,458	(1,301,418)	...	(14,441)	928,271
Veterans Affairs	919,262	...	(27,632)	...	...	(2,909)	888,721
Western Economic Diversification	48,235	...	1,186	...	...	(195)	49,226
Sub total	7,790,565	1,808 (292,214)	244,719	(3,321,987)	...	(39,261)	4,675,844
Provision for valuation and other items	...	...	3,388,628	171,388	...	...	3,267,802
Total other program expenses	7,790,565	(290,406)	3,633,347	(3,150,599)	...	(39,261)	7,943,646

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Table 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾	Acquisition of machinery and equipment ⁽⁹⁾	Transfer payments ⁽¹⁰⁾	Public debt charges ⁽¹¹⁾	Other subsidies and payments ⁽¹²⁾	Less: revenues netted against expenditures			Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
														Public debt charges ⁽¹¹⁾	Other subsidies and payments ⁽¹²⁾	Total gross expenditures (1)-(12)					
2	Agriculture and Agri-Food																				
	Department	575,028	14,573	7,799	122,657	4,924	19,317	41,070	6,283	37,448	1,900,532	...	11,092	...	4,086	2,740,723	47,405	11,759	59,164	2,681,559	
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	4,086	...	...	4,086	...	...	...	4,086	
	Canadian Food Inspection Agency	575,900	19,746	1,871	75,772	10,073	12,504	18,655	...	24,115	40,562	...	2,858	...	...	782,056	...	...	...	782,056	
	Canadian Grain Commission	63,858	3,798	235	2,669	5,210	1,345	756	...	4,501	...	...	...	...	...	82,372	45,238	...	45,238	37,134	
	Total Ministry	1,214,786	38,117	9,905	201,098	20,207	33,166	60,481	6,283	66,064	1,941,094	...	18,036	...	...	3,609,237	92,643	11,759	104,402	3,504,835	
3	Atlantic Canada Opportunities Agency																				
	Department	68,347	3,081	360	8,212	2,096	309	325	...	686	233,185	...	(939)	...	...	315,662	...	...	...	315,662	
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	60,667	...	...	60,667	...	...	...	60,667	
	Total Ministry	68,347	3,081	360	8,212	2,096	309	325	...	686	233,185	...	59,728	...	...	376,329	...	...	...	376,329	
4	Canada Revenue Agency	3,347,811	124,946	8,865	348,088	307,364	77,487	24,143	...	32,813	374,921	...	2,321	...	...	4,648,759	147,718	182,573	330,291	4,318,468	
5	Canadian Heritage																				
	Department	177,549	2,815	8,081	15,917	2,335	940	1,861	...	439	1,042,867	...	1,026	...	...	1,253,830	4,423	1,979	6,402	1,247,428	
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	181,368	...	...	181,368	...	...	...	181,368	
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,106,519	...	...	1,106,519	...	...	...	1,106,519	

Table 3

Ministerial Expenditures by Standard Object — Continued
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽³⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
Canadian Museum for Human Rights	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	56,936	56,936	...	...	...	56,936
	Immigration at Pier 21	...	...	...	...	...	...	...	...	...	...	...	9,976	9,976	...	...	...	9,976
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	34,370	34,370	...	...	...	34,370
	Canadian Radio-television and Telecommunications Commission	45,458	1,712	1,033	5,365	647	706	309	...	1,221	...	...	7	56,458	41,724	...	41,724	14,734
	Library and Archives of Canada	88,727	860	166	6,033	1,839	901	807	11,926	7,590	35	...	291	119,175	252	...	252	118,923
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	35,601	35,601	...	...	...	35,601
	National Battlefields Commission	4,140	127	328	798	75	517	789	143	471	...	...	2,235	9,623	...	...	...	9,623
	National Film Board	41,784	3,242	1,316	12,294	8,657	1,236	879	...	2,707	192	...	737	73,044	4,144	148	4,292	68,752
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	48,831	48,831	...	...	...	48,831
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	31,517	31,517	...	...	...	31,517
Public Service Commission	Public Service Commission	91,246	655	234	8,878	1,969	102	336	...	427	...	...	461	104,308	9	8,569	8,578	95,730
	Public Service Labour Relations Board	9,117	600	83	2,777	561	31	134	...	475	...	...	...	13,778	...	144	144	13,634
	Public Service Staffing Tribunal	4,156	144	43	568	179	1	14	...	5	...	...	(1)	5,109	...	...	...	5,109
	Registry of the Public Servants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	1,153	20	5	264	90	53	32	...	43	...	...	...	1,660	...	...	...	1,660
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	102,968	102,968	...	...	...	102,968
	Total Ministry	463,330	10,175	11,289	52,894	16,352	4,487	5,161	12,069	13,378	1,043,094	...	1,677,207	3,309,436	50,552	10,840	61,392	3,248,044
Citizenship and Immigration	Department of Immigration and Refugee Board	409,245	18,544	7,354	111,446	9,922	2,869	6,235	...	8,484	933,202	...	16,025	1,523,326	...	...	...	1,523,326
	...	101,558	3,160	565	19,758	1,471	3,846	657	...	3,000	...	...	243	134,258	...	...	...	134,258

	Total Ministry	510,803	21,704	7,919	131,204	11,393	6,715	6,892	...	11,484	933,202	...	16,268	1,657,584	...	...	...	1,657,584

7	Economic Development Agency of Canada for the Regions of Quebec	41,954	705	330	4,478	619	35	162	...	596	247,509	...	41	296,429	...	...	296,429
8	Environment Department	625,695	36,625	3,849	122,307	24,322	18,574	37,953	1,522	48,732	127,684	...	8,385	1,055,648	41,408	24,585	65,993
	Canadian Environmental Assessment Agency	21,298	1,271	324	4,733	316	3	154	...	414	2,239	...	...	30,752	2,446	357	2,803
	National Round Table on the Environment and the Economy	4,850	93	92	368	21	1	5	...	3	...	...	10	5,443	...	...	5,443
	Parks Canada Agency	387,926	12,719	8,844	68,780	14,390	52,377	36,442	2,351	15,475	13,737	...	17,507	630,548	...	...	630,548
	Total Ministry	1,039,769	50,708	13,109	196,188	39,049	70,955	74,554	3,873	64,624	143,660	...	25,902	1,722,391	43,854	24,942	68,796
9	Finance Department	92,443	2,780	16,069	16,819	1,900	45	131,599	...	1,059	57,358,967	25,982,207	36,851	83,640,739	...	138	83,640,601
	Auditor General	77,308	3,749	622	4,949	1,075	189	322	...	814	...	...	(1)	89,027	817	...	88,210
	Canadian International Trade Tribunal	8,701	204	33	554	124	1,122	74	...	691	...	...	(2)	11,501	...	...	11,501
	Financial Consumer Agency of Canada	7,750	400	364	3,184	874	1	56	...	203	...	...	59	12,891	...	...	12,891
	Financial Transactions and Reports Analysis Centre of Canada	37,838	1,139	185	4,165	6,246	1,682	452	...	1,985	...	...	302	53,994	...	...	53,994
10	Office of the Superin- tendent of Financial Institutions	94,657	4,365	1,052	12,461	9,070	352	455	1,558	7,625	...	...	(2,955)	128,640	123,309	5,644	128,953
	PPP Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	287,450	287,450	...	...	287,450
	Total Ministry	318,697	12,637	18,325	42,132	19,289	3,391	132,958	1,558	12,377	57,358,967	25,982,207	321,704	84,224,242	124,126	5,782	129,908
	Fisheries and Oceans	987,298	58,867	2,326	213,341	16,286	159,674	102,527	19,742	151,851	88,186	...	18,436	1,818,534	41,429	...	1,777,105
	Foreign Affairs and International Trade	1,114,315	143,792	12,791	267,665	200,677	31,955	77,241	174,610	50,479	672,515	...	4,838	2,750,878	349,031	6,968	355,999
11	Department Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,482	15,482	...	...	15,482
	Canadian International Development Agency	192,093	6,973	71	15,081	2,368	2,935	861	...	546	3,132,702	...	55,927	3,409,557	...	...	3,409,557
	Export Development Canada (Canada Account)	...	...	...	6,320	...	...	...	...	...	224,761	...	112	231,193	...	...	231,193
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	156,223	156,223	...	...	156,223
	International Joint Commis- sion (Canadian Section)	3,740	512	23	1,545	403	19	42	...	174	...	...	49	6,507	...	...	6,507
12	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	108,834	108,834	...	...	108,834
	Total Ministry	1,310,148	151,277	12,885	290,611	203,448	34,909	78,144	174,610	51,199	4,029,978	...	341,465	6,678,674	349,031	6,968	355,999
13	Health	1,310,148	151,277	12,885	290,611	203,448	34,909	78,144	174,610	51,199	4,029,978	...	341,465	6,678,674	349,031	6,968	355,999
	Total	1,310,148	151,277	12,885	290,611	203,448	34,909	78,144	174,610	51,199	4,029,978	...	341,465	6,678,674	349,031	6,968	355,999

Table 3

Ministerial Expenditures by Standard Object — Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
12	Governor General	15,007	1,079	398	1,782	358	30	747	...	755	537	...	136	20,829	...	...	...	20,829
13	Health																	
	Department	994,098	231,564	18,177	492,558	19,613	25,778	458,935	9,124	43,123	1,632,903	...	3,487	3,929,360	93,076	15,126	108,202	3,821,158
	Assisted Human Reproduction Agency of Canada	896	98	14	457	12	...	6	...	...	...	...	...	1,483	...	...	...	1,483
	Canadian Institutes of Health Research	44,924	3,797	1,117	3,618	1,009	112	306	...	956	940,773	...	441	997,053	...	...	...	997,053
	Canadian Northern Economic Development Agency	9,557	1,250	86	1,757	1,148	1	158	...	62	38,366	...	4	52,389	...	...	...	52,389
	Hazardous Materials Information Review Commission	4,139	58	23	552	16	3	87	...	7	...	...	...	4,885	...	...	...	4,885
	Patented Medicine Prices Review Board	6,579	159	48	856	116	16	175	...	106	...	...	2	8,057	...	...	...	8,057
	Public Health Agency of Canada	240,626	8,673	12,881	99,721	4,954	4,778	25,668	6,837	12,394	201,062	...	2,062	619,656	...	...	...	619,656
	Total Ministry	1,300,819	245,599	32,346	599,519	26,868	30,688	485,335	15,961	56,648	2,813,104	...	5,996	5,612,883	93,076	15,126	108,202	5,504,681
14	Human Resources and Skills Development																	
	Department	1,944,508	67,013	67,810	640,728	241,266	7,942	8,919	...	19,495	47,169,332	...	261,581	50,428,594	527,954	1,465,675	1,993,629	48,434,965
	Canada Industrial Relations Board	10,340	704	31	755	172	95	166	...	455	...	...	68	12,786	...	...	...	12,786
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,086,398	2,086,398	...	...	...	2,086,398
	Canadian Artists and Producers Professional Relations Tribunal	1,002	39	12	159	11	1	12	...	...	...	...	278	1,514	...	...	...	1,514
	Canadian Centre for Occupational Health and Safety	8,022	139	72	966	49	110	42	...	87	...	...	...	9,487	3,514	516	4,030	5,457
	Office of the Co-ordinator, Status of Women	9,262	391	298	612	125	9	30	...	113	18,887	...	1	29,728	...	...	...	29,728
	Total Ministry	1,973,134	68,286	68,223	643,220	241,623	8,157	9,169	...	20,150	47,188,219	...	2,348,326	52,568,507	531,468	1,466,191	1,997,659	50,570,848

Indian Affairs and Northern Development

Department	506,595	31,138	14,451	291,192	13,675	2,581	6,253	5,503	10,244	6,729,717	...	484,536	8,095,885	...	743	743	8,095,142
Canadian Polar Commission	763	191	35	164	132	...	10	...	13	10	...	...	1,318	...	...	...	1,318
First Nations Statistical Institute	...	...	...	...	...	...	...	...	...	...	...	...	2,028	...	...	...	2,028
Indian Residential Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Truth and Reconciliation Commission	4,898	995	1,945	3,053	850	1	26	...	41	...	...	...	11,818	...	...	...	11,818
Registry of the Specific Claims Tribunal	1,001	296	16	275	424	13	16	17	80	...	...	...	2,138	...	...	...	2,138
Total Ministry	513,257	32,620	16,447	294,684	15,081	2,595	6,305	5,520	10,378	6,729,727	...	486,573	8,113,187	...	743	743	8,112,444

Industry

Department	513,170	12,411	3,463	92,826	12,988	5,738	5,896	314	16,443	881,986	...	31,738	1,576,973	204,721	14,669	219,390	1,357,583
Canadian Space Agency	78,523	4,518	1,938	115,249	4,109	3,062	3,444	...	75,385	30,669	...	3,348	320,245	...	...	...	320,245
Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	...	71,496	...	...	...	71,496
Copyright Board	1,755	166	116	355	72	2	37	...	6	...	...	...	2,509	...	...	...	2,509
Federal Economic Development Agency for Southern Ontario	22,107	1,368	311	3,399	2,024	21	125	109	599	212,041	...	(383)	241,721	...	...	...	241,721
National Research Council of Canada	401,848	13,031	1,813	33,664	4,372	19,711	46,174	21,953	42,025	253,240	...	(33,026)	804,805	...	...	...	804,805
Natural Sciences and Engineering Research Council	40,672	3,155	575	4,177	948	581	281	...	2,850	1,022,729	...	13	1,075,981	...	...	...	1,075,981
Registry of the Competition Tribunal	1,065	183	41	337	10	1	46	...	54	...	...	...	1,737	...	...	...	1,737
Social Sciences and Humanities Research Council	21,837	1,144	366	2,346	492	255	82	...	1,260	668,651	...	...	696,433	...	...	...	696,433
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	10,319	10,319	...	...	...	10,319
Statistics Canada	556,301	14,384	604	17,139	12,587	1,047	4,998	...	3,946	...	...	64	611,070	14,535	76,644	91,179	519,891
Total Ministry	1,637,278	50,360	9,227	269,492	37,602	30,418	61,083	22,576	142,568	3,069,316	...	83,569	5,413,289	219,256	91,313	310,569	5,102,720

Justice

Department	569,597	9,958	3,091	37,816	6,161	4,374	4,366	...	8,194	384,330	...	1,558	1,029,445	850	294,612	295,462	733,983
Canadian Human Rights Commission	20,979	908	289	2,216	204	35	143	6	635	...	...	2	25,417	...	1,034	1,034	24,383
Canadian Human Rights Tribunal	2,609	218	61	1,203	57	31	21	...	20	...	...	...	4,220	...	...	...	4,220
Commissioner for Federal Judicial Affairs	444,739	29,478	72	4,922	187	129	119	...	347	...	...	5,270	485,263	...	160	160	485,103
Courts Administration Service	49,618	2,434	417	8,244	1,405	245	1,753	1,144	343	...	...	(19)	65,584	...	...	...	65,584
Office of the Director of Public Prosecutions	112,183	7,214	746	41,915	1,415	2,431	1,517	...	2,250	...	...	8,335	178,006	113	14,526	14,639	163,367
Offices of the Information and Privacy Commissioners of Canada	27,904	879	556	5,741	729	148	284	...	1,088	500	...	2	37,831	...	...	...	37,831
Supreme Court of Canada	25,334	1,176	153	1,632	647	209	1,211	...	528	...	...	330	31,220	...	...	...	31,220
Total Ministry	1,252,963	52,265	5,385	103,689	10,805	7,602	9,414	1,150	13,405	384,830	...	15,478	1,856,986	963	310,332	311,295	1,545,691

Table 3

Ministerial Expenditures by Standard Object — Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Less: revenues netted against expenditures			Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
18	National Defence																				
	Department	10,438,096	768,058	13,666	2,982,038	383,972	1,465,091	1,017,831	500,631	2,434,609	181,705	...	221,561	...	...	...	20,407,258	395,139	33,929	429,068	19,978,190
	Canadian Forces Grievance Board	4,071	85	56	794	605	23	16	...	199	...	...	1	...	...	...	5,850	...	...	...	5,850
	Communications Security Establishment	227,552	...	...	...	...	...	...	...	...	...	...	187,569	...	...	...	415,121	15	611	626	414,495
	Military Police Complaints Commission	2,222	250	24	2,224	425	2	59	...	50	...	...	45	...	...	...	5,301	...	...	...	5,301
	Office of the Communications Security Establishment Commissioner	908	16	59	305	218	2	10	736	32	...	...	...	...	...	...	2,286	...	...	...	2,286
	Total Ministry	10,672,849	768,409	13,805	2,985,361	385,220	1,465,118	1,017,916	501,367	2,434,890	181,705	...	409,176	...	...	...	20,835,816	395,154	34,540	429,694	20,406,122
19	Natural Resources																				
	Department	456,773	16,978	14,171	268,026	18,887	4,985	26,128	9,418	30,542	1,108,421	...	38,451	...	...	...	1,992,780	22,920	3,049	25,969	1,966,811
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	551,843	...	...	...	551,843	...	...	...	551,843
	Canadian Nuclear Safety Commission	104,384	4,761	1,111	17,431	4,240	2,098	803	...	3,418	1,452	...	1	...	...	...	139,699	...	...	...	139,699
	National Energy Board	52,796	3,907	891	8,205	672	660	493	...	1,778	123	...	21	...	...	...	69,546	...	...	...	69,546
	Northern Pipeline Agency	1,332	68	1	349	17	...	7	...	10	136	...	...	...	...	...	1,920	...	...	...	1,920
	Total Ministry	615,285	25,714	16,174	294,011	23,816	7,743	27,431	9,418	35,748	1,110,132	...	590,316	...	...	...	2,755,788	22,920	3,049	25,969	2,729,819
20	Parliament																				
	The Senate	70,398	10,792	609	3,549	849	549	728	...	939	419	...	50	...	...	...	88,882	...	...	...	88,882
	House of Commons	329,085	41,948	6,417	15,583	10,555	5,765	7,204	...	13,418	870	...	59	...	...	...	430,904	985	(18)	967	429,937
	Library of Parliament	37,696	602	528	2,584	621	47	2,350	...	733	...	...	(30)	...	...	...	45,131	703	...	703	44,428
	Office of the Conflict of Interest and Ethics Commissioner	5,345	41	6	602	53	20	32	...	354	...	...	...	...	...	...	6,453	...	...	...	6,453
	Senate Ethics Officer	594	11	...	27	10	...	5	...	3	...	...	...	...	...	...	650	...	...	...	650
	Total Ministry	443,118	53,394	7,560	22,345	12,088	6,381	10,319	...	15,447	1,289	...	79	...	...	...	572,020	1,688	(18)	1,670	570,350

Table 3

Ministerial Expenditures by Standard Object — Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures			Total ministerial net expenditures
														External revenues	Internal revenues	Total gross expenditures (1)-(12)	
24	Transport																
	Department	505,410	21,621	2,860	106,735	8,643	13,496	15,964	37,963	18,242	607,972	...	81,198	54,940	32,686	87,626	1,332,478
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	22,210	...	...	...	22,210
	Canadian Air Transport Security Authority	...	...	...	...	...	...	...	...	...	...	...	513,369	...	...	...	513,369
	Canadian Transportation Agency	24,726	574	457	1,605	570	45	225	...	499	...	...	...	...	...	28,701	28,701
	The Federal Bridge Corporation Limited	...	...	...	...	...	...	...	...	...	...	...	18,186	...	...	...	18,186
	Marine Atlantic Inc.	...	...	...	...	...	...	...	...	...	...	...	184,876	...	...	...	184,876
	Office of Infrastructure of Canada	35,265	483	281	7,903	4,906	9	74	...	208	3,702,236	...	1,291	...	...	3,752,656	3,752,656
	The Jacques Cartier and Champlain Bridges Inc.	...	...	...	...	...	...	...	...	...	...	...	109,054	...	...	...	109,054
	Transportation Appeal Tribunal of Canada	855	114	...	544	24	6	27	...	15	...	...	...	...	...	1,585	1,585
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	419,958	...	...	...	419,958
	Total Ministry	566,256	22,792	3,598	116,787	14,143	13,556	16,290	37,963	18,964	4,310,208	...	1,350,142	54,940	32,686	87,626	6,383,073
25	Treasury Board																
	Secretariat	3,103,322	2,582	386	87,364	2,297	1,235	856	...	4,647	615	...	3,405	7,441	437,242	444,683	2,762,026
	Canada School of Public Service	69,684	1,961	846	20,935	2,027	85	642	...	975	...	...	110	...	...	...	97,265
	Office of the Commissioner of Lobbying	2,989	59	26	1,578	52	...	14	...	28	...	...	...	...	...	4,746	4,746
	Office of the Public Sector Integrity Commissioner	3,961	85	98	1,080	196	4	28	7	39	45	...	...	...	...	5,543	5,543
	Total Ministry	3,179,956	4,687	1,356	110,957	4,572	1,324	1,540	7	5,689	660	...	3,515	7,441	437,242	444,683	2,869,580

26	Veterans Affairs Department Veterans Review and Appeal Board	295,941	26,955	4,761	369,058	7,072	7,497	181,657	2,453	6,584	2,578,929	...	5,321	3,486,228	...	...	...	3,486,228
		10,447	909	...	355	20	44	73	...	115	...	...	...	11,963	...	...	...	11,963
	Total Ministry	306,388	27,864	4,761	369,413	7,092	7,541	181,730	2,453	6,699	2,578,929	...	5,321	3,498,191	...	...	...	3,498,191
27	Western Economic Diversification	40,427	1,345	254	4,207	1,406	43	261	...	292	135,484	...	...	183,719	...	...	...	183,719
	Total ministerial net expenditures	40,736,585	2,662,388	291,344	10,031,390	2,933,868	3,129,260	2,840,878	1,651,030	3,733,233	135,512,443	25,982,207	8,724,815	238,229,441	4,344,762	6,067,256	10,412,018	227,817,423

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 3 of Volume III.

(2) Additional details are provided in Section 4 of Volume III.

(3) Additional details are provided in Section 5 of Volume III.

(4) Additional details are provided in Section 6 of Volume III.

(5) Additional details are provided in Section 7 of Volume III.

Table 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

Description	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Less:		Total external expenses
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	135,512,443	17,290,147	(3,077,708)	417,899	13,417,996	...	...	163,560,777
Crown corporations	...	...	...	9,050,396	...	...	...	9,050,396
Personnel	40,736,585	(400,674)	5,797,564	...	...	...	...	46,133,475
Transportation and communications	2,662,388	...	(7,566)	...	...	9,637	64,926	2,580,259
Information	291,344	...	(863)	...	...	10,357	69,779	210,345
Professional and special services	10,031,390	...	(62,016)	...	...	317,362	2,138,152	7,513,860
Rentals	2,933,868	...	(210,907)	...	...	118,165	796,112	1,808,684
Repair and maintenance	3,129,260	...	(82,432)	...	...	41,266	278,019	2,727,543
Utilities, materials and supplies	2,840,878	...	(67,100)	...	...	6,179	41,632	2,725,967
Acquisition of land, buildings and works	1,651,030	...	(1,651,030)	...	...	...	...	...
Acquisition of machinery and equipment	3,733,233	...	(3,733,233)	...	...	...	...	...
Public debt charges	25,982,207	(5,209)	3,175,852	...	...	...	...	29,152,850
Other subsidies and payments	8,724,815	18,083	1,501,416	(4,089,789)	...	177,654	1,196,906	4,779,965
Amortization of tangible capital assets	...	...	4,747,972	435,042	...	...	...	5,183,014
Net loss on disposal of assets	...	...	109,570	26,814	...	...	...	136,384
Total gross	238,229,441	16,902,347	6,439,519	5,840,362	13,417,996	680,620	4,585,526	275,563,519
Other items:								
Administration costs —								
Employment Insurance Operating Account	...	1,603,482	...	...	...	121,752	1,481,730	...
Revenues netted against expenditures —								
External revenues	(4,344,762)	...	4,344,762	...	...	...	...	...
Internal revenues	(6,067,256)	...	...	...	...	...	(6,067,256)	...
	(10,412,018)	1,603,482	4,344,762	...	...	121,752	(4,585,526)	...
Total expenses	227,817,423	18,505,829	10,784,281	5,840,362	13,417,996	802,372	...	275,563,519

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Table 4

Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	
2	Agriculture and Agri-Food							
	Department	...	59,791	9,955	67,592	4,829	10,493	152,660
	Canadian Food Inspection Agency	...	...	1,715	56,200	332	1,969	60,216
	Canadian Grain Commission	...	...	5	45,727	35	...	45,767
	Total Ministry	...	59,791	11,675	169,519	5,196	12,462	258,643
3	Atlantic Canada Opportunities Agency							
	Department	...	...	23,979	...	19	44,301	68,299
	Total Ministry	...	...	23,979	...	19	44,301	68,299
4	Canada Revenue Agency	170,416,236	...	2,664	509,978	132	3,302,206	174,231,216
5	Canadian Heritage							
	Department	...	...	6,060	6,410	12	69,405	81,887
	Canadian Radio-television and Telecommunications Commission	...	...	108	164,029	...	243	164,380
	Library and Archives of Canada	...	...	112	244	132	48	536
	National Battlefields Commission	...	...	...	2,084	...	...	2,084
	National Film Board	...	...	...	4,481	...	...	4,481
	Public Service Commission	...	...	146	8,581	1	1,221	9,949
	Public Service Labour Relations Board	...	...	33	144	...	...	177
	Public Service Staffing Tribunal	...	...	5	...	...	...	5

Table 4

Ministerial Revenues — Continued

(in thousands of dollars)

Section	Department or agency	Other revenues							
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	Total other revenues	Total ministerial revenues
	Registry of the Public Servants Disclosure Protection Tribunal	...	...	15	...	...	...	15	15
	Total Ministry	...	...	6,479	185,973	145	70,917	263,514	263,514
6	Citizenship and Immigration Department	...	441	9,119	449,433	28	98	459,119	459,119
	Immigration and Refugee Board	...	...	438	...	2	6	446	446
	Total Ministry	...	441	9,557	449,433	30	104	459,565	459,565
7	Economic Development Agency of Canada for the Regions of Quebec	...	...	13,216	...	16	26,541	39,773	39,773
8	Environment Department	...	...	3,779	82,333	1,579	5,745	93,436	93,436
	Canadian Environmental Assessment Agency	...	...	230	3,752	...	...	3,982	3,982
	National Round Table on the Environment and the Economy	...	...	...	...	5	2	7	7
	Parks Canada Agency	...	...	1,600	116,017	...	168	117,785	117,785
	Total Ministry	...	...	5,609	202,102	1,584	5,915	215,210	215,210
9	Finance Department	...	5,157,801	322	199	5	335,526	5,493,853	5,493,853
	Auditor General	...	...	50	926	2	...	978	978
	Canadian International Trade Tribunal	...	...	39	...	1	...	40	40
	Financial Consumer Agency of Canada	...	...	...	11,538	...	...	11,538	11,538
	Financial Transactions and Reports Analysis Centre of Canada	...	...	9	...	...	320	329	329
	Office of the Superintendent of Financial Institutions	...	...	...	127,111	2	...	127,113	127,113
	Total Ministry	...	5,157,801	420	139,774	10	335,846	5,633,851	5,633,851

10 Fisheries and Oceans	...	...	2,910	88,269	2,073	4,190	97,442	97,442
11 Foreign Affairs and International Trade								
Department	...	272	9,870	460,527	2,885	50,771	524,325	524,325
Canadian International Development Agency	...	4,418	7,756	...	5	15,093	27,272	27,272
Export Development Canada (Canada Account)	...	194,653	878	...	...	63,911	259,442	259,442
International Joint Commission (Canadian Section)	...	...	176	...	...	404	580	580
Total Ministry	...	199,343	18,680	460,527	2,890	130,179	811,619	811,619
12 Governor General	...	...	12	...	18	81	111	111
13 Health								
Department	...	...	34,174	178,561	314	1,002	214,051	214,051
Canadian Institutes of Health Research	...	...	7,810	...	...	...	7,810	7,810
Canadian Northern Economic Development Agency	...	...	2,245	...	...	32	2,277	2,277
Hazardous Materials Information Review Commission	...	...	1	500	...	...	501	501
Patented Medicine Prices Review Board	...	...	26	19,671	...	...	19,697	19,697
Public Health Agency of Canada	...	...	4,922	11,571	37	1	16,531	16,531
Total Ministry	...	...	49,178	210,303	351	1,035	260,867	260,867
14 Human Resources and Skills Development								
Department	...	551,836	22,732	18,551	101	2,034,419	2,627,639	2,627,639
Canada Industrial Relations Board	...	...	34	...	...	...	34	34
Canada Mortgage and Housing Corporation	...	316,532	...	...	...	22,510	339,042	339,042
Canadian Artists and Producers Professional Relations Tribunal	...	...	1	...	...	...	1	1
Canadian Centre for Occupational Health and Safety	...	...	...	4,028	...	...	4,028	4,028
Office of the Co-ordinator, Status of Women	...	...	60	...	...	...	60	60
Total Ministry	...	868,368	22,827	22,579	101	2,056,929	2,970,804	2,970,804
15 Indian Affairs and Northern Development								
Department	...	114,855	71,398	69,245	1,917	6,752	264,167	264,167
Indian Residential Schools Truth and Reconciliation Commission	...	...	2	...	...	...	2	2
Registry of the Specific Claims Tribunal	...	...	8	...	...	...	8	8
Total Ministry	...	114,855	71,408	69,245	1,917	6,752	264,177	264,177
16 Industry								
Department	...	68,623	38,292	569,787	244	188,597	865,543	865,543
Canadian Space Agency	...	...	1,194	3,203	14	415	4,826	4,826
Federal Economic Development Agency for Southern Ontario	...	...	8,360	...	...	12,118	20,478	20,478
National Research Council of Canada	...	...	3,582	93,280	173	181	97,216	97,216

Ministerial Revenues — Continued

Other revenues

Section	Department or agency	Other revenues						
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	Total other ministerial revenues
	Natural Sciences and Engineering Research Council	...	...	2,747	...	2	2	2,751
	Social Sciences and Humanities Research Council	...	...	2,691	...	20	1	2,712
	Statistics Canada	...	...	636	91,825	13	2,350	94,824
	
	Total Ministry	...	68,623	57,502	758,095	466	203,664	1,088,350
17	Justice							
	Department	...	...	7,807	347,578	1	734	356,120
	Canadian Human Rights Commission	...	...	9	1,035	...	3	1,047
	Canadian Human Rights Tribunal	...	...	1	...	...	...	1
	Commissioner for Federal Judicial Affairs	...	...	5	160	...	13,876	14,041
	Courts Administration Service	...	...	57	1,996	4	3,616	5,673
	Office of the Director of Public Prosecutions	...	...	178	16,843	...	1,885	18,906
	Offices of the Information and Privacy Commissioners of Canada	...	...	47	...	...	16	63
	Supreme Court of Canada	...	...	31	135	1	50	217
	Total Ministry	...	...	8,135	367,747	6	20,180	396,068
	National Defence							
	Department	...	834	74,963	421,641	38,673	14,999	551,110
	Canadian Forces Grievance Board	...	...	14	...	...	...	14
	Communications Security Establishment	...	...	10,312	633	21	5	10,971
	Military Police Complaints Commission	...	...	23	...	...	1	24
Total Ministry	...	834	85,312	422,274	38,694	15,005	562,119	
19	Natural Resources							
	Department	...	...	71,625	1,033,721	320	97	1,105,763
	Canadian Nuclear Safety Commission	...	...	248	110,241	41	4	110,534
	National Energy Board	...	...	61	70,209	...	...	70,270
	Northern Pipeline Agency	...	...	35	3,421	...	...	3,456
Total Ministry	...	...	71,969	1,217,592	361	101	1,290,023	

[illegible]

Table 4

Ministerial Revenues — Concluded

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾		Total other revenues
25	Treasury Board								
	Secretariat	...	...	12,698	10,523	2	5,709	28,932	28,932
	Canada School of Public Service	...	...	967	46,775	13	18	47,773	47,773
	Office of the Public Sector Integrity Commissioner	...	...	22	...	...	...	22	22
	Total Ministry	...	...	13,687	57,298	15	5,727	76,727	76,727
26	Veterans Affairs								
	Department	...	...	16,255	17,099	21	1,528	34,903	34,903
	Veterans Review and Appeal Board	...	...	10	...	...	...	10	10
	Total Ministry	...	...	16,265	17,099	21	1,528	34,913	34,913
27	Western Economic Diversification	...	...	5,542	...	5	3,041	8,588	8,588
Total ministerial revenues		196,009,300	6,508,508	599,980	11,599,936	66,596	6,358,706	25,133,726	221,143,026

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

⁽¹⁾ Additional details are provided in Section 10 of Volume III. The total amount includes \$1,093,149 of return on investments, \$1,403,901 related to foreign exchange revenues (\$1,400,551 for Exchange Fund Account and \$3,350 for International Monetary Fund), and \$4,011,458 related to enterprise Crown corporations. The amounts related to foreign exchange revenues and Crown corporation revenues have been respectively reclassified in Table 4a of this volume.

⁽²⁾ Details of Sales of goods and services are presented in Table 4b of this volume.

⁽³⁾ Includes domestic coinage for \$120,192 and net gain on exchange for \$144,654. The amount of \$144,654 has been reclassified to foreign exchange revenues in Table 4a of this volume.

Table 4a

Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations and other entities, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

Description	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues ⁽¹⁾	Total external revenues
Tax revenues —							
Income tax revenues —							
Personal	114,269,384	...	...	...	11,548,067	(89,000)	125,728,451
Corporate	33,115,926	...	...	...	1,869,929	...	34,985,855
Non-resident	5,072,674	...	...	...	...	...	5,072,674
	152,457,984	...	...	...	13,417,996	(89,000)	165,786,980
Other taxes and duties —							
Goods and services tax	28,820,603	...	...	...	...	...	28,820,603
Energy taxes —							
Excise tax — Gasoline	4,227,505	...	...	...	...	...	4,227,505
Excise tax — Aviation gasoline and diesel fuel	1,153,008	...	...	...	...	...	1,153,008
	5,380,513	...	...	...	...	...	5,380,513
Customs import duties	3,979,494	...	...	...	...	...	3,979,494
Other excise taxes and duties —							
Excise duties	4,414,500	...	...	...	...	...	4,414,500
Air travellers security charge	635,576	...	...	...	...	...	635,576
Miscellaneous excise taxes and duties	320,630	...	...	...	...	...	320,630
	5,370,706	...	...	...	...	...	5,370,706
	43,551,316	...	...	...	...	...	43,551,316
Total tax revenues	196,009,300	...	...	...	13,417,996	(89,000)	209,338,296
Employment insurance premiums	...	20,795,737	...	...	...	(400,674)	20,395,063

Table 4a

Recapitulation of External Revenues by Source — Concluded

(in thousands of dollars)

Description	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues ⁽¹⁾	Total external revenues
Other revenues —							
Crown corporations —							
Consolidated Crown corporations	...	...	...	3,904,939	...	...	3,904,939
Enterprise Crown corporations and other government business enterprises —							
Share of annual profit	1,629,499	...	(184,589)	3,550,185	...	...	4,995,095
Interest and other	2,381,959	...	166,150	...	...	...	2,548,109
	4,011,458	...	(18,439)	7,455,124	...	...	11,448,143
Other programs —							
Return on investments	1,093,149	...	89,720	...	...	(23,637)	1,159,232
Refunds of previous years' expenditures	599,980	...	(581,757)	...	...	(18,223)	...
Sales of goods and services —							
Rights and privileges	1,399,747	...	710,364	...	...	(7,363)	2,102,748
Lease and use of public property	1,406,910	...	30,723	...	...	(826,029)	611,604
Services of a regulatory nature	1,688,841	...	14,623	...	...	(452,197)	1,251,267
Services of a non-regulatory nature	4,213,179	...	621,807	...	...	(1,572,886)	3,262,100
Sales of goods and information products	1,614,523	...	12,570	...	...	(1,428,139)	198,954
Other fees and charges	1,276,736	...	(359,186)	...	...	(417,241)	500,309
Proceeds from the disposal of surplus Crown assets	66,596	...	(58,784)	...	...	(7,812)	...
Miscellaneous revenues —							
Interest and penalties	3,271,400	...	550,305	...	...	...	3,821,705
Other	2,942,652	(195,801)	(179,117)	116,769	...	(1,641,028)	1,043,475
	19,573,713	(195,801)	851,268	116,769	...	(6,394,555)	13,951,394
Net foreign exchange —							
Exchange Fund Account	1,400,551	...	48	...	...	...	1,400,599
International Monetary Fund	3,350	...	98,048	...	...	...	101,398
Other	144,654	...	(144,822)	...	...	...	(168)
	1,548,555	...	(46,726)	...	...	...	1,501,829
Total other revenues	25,133,726	(195,801)	786,103	7,571,893	...	(6,394,555)	26,901,366
Total revenues	221,143,026	20,599,936	786,103	7,571,893	13,417,996	(6,884,229)	256,634,725

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

⁽¹⁾ The total amount of internal revenues reduces total other revenues by \$6,394,555. This amount includes \$802,372 which represents internal expenses as detailed in Table 2a of this volume and \$5,592,183 of spendable revenues.

Table 4b

Sales of Goods and Services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.

(in thousands of dollars)

Section	Department or agency	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2	Agriculture and Agri-Food Department							
	Canadian Food Inspection Agency	5,421	8,994	23,165	16,098	226	13,688	67,592
	Canadian Grain Commission	2	79	55,838	...	...	281	56,200
		...	...	42,069	3,659	...	(1)	45,727
	Total Ministry	5,423	9,073	121,072	19,757	226	13,968	169,519
4	Canada Revenue Agency	158	...	332,498	164,020	53	13,249	509,978
5	Canadian Heritage Department							
	Canadian Radio-television and Telecommunications Commission	...	...	...	4,216	29	2,165	6,410
	Library and Archives of Canada	104,752	...	56,965	...	...	2,312	164,029
	National Battlefields Commission	...	...	...	...	236	8	244
	National Film Board	1,926	...	...	137	...	2,084	2,084
	Public Service Commission	...	...	...	8,581	2,262	156	4,481
	Public Service Labour Relations Board	...	...	...	...	...	...	8,581
		...	...	...	...	...	144	144
	Total Ministry	106,678	...	56,965	12,934	2,527	6,869	185,973
6	Citizenship and Immigration Department							
		76,999	...	371,412	...	104	918	449,433
	Total Ministry	76,999	...	371,412	...	104	918	449,433
8	Environment Department							
	Canadian Environmental Assessment Agency	...	1,808	6,456	28,885	45,179	5	82,333
	Parks Canada Agency	...	...	...	3,752	...	...	3,752
		...	23,600	...	91,025	842	550	116,017
	Total Ministry	...	25,408	6,456	123,662	46,021	555	202,102

Table 4b

Sales of Goods and Services — Continued
(in thousands of dollars)

Section	Department or agency	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
9	Finance							
	Department	58	...	...	...	...	141	199
	Auditor General	...	...	...	...	...	926	926
	Financial Consumer Agency of Canada	...	...	11,258	...	...	280	11,538
	Office of the Superintendent of Financial Institutions	...	...	118,322	8,142	...	647	127,111
	Total Ministry	58	...	129,580	8,142	...	1,994	139,774
10	Fisheries and Oceans	42,493	...	...	44,497	1,279	...	88,269
11	Foreign Affairs and International Trade							
	Department	312,029	25,749	107,914	4,083	...	10,752	460,527
	Total Ministry	312,029	25,749	107,914	4,083	...	10,752	460,527
13	Health							
	Department	27,637	191	45,320	71,976	3,361	30,076	178,561
	Hazardous Materials Information Review Commission	...	...	...	...	...	500	500
	Patented Medicine Prices Review Board	...	...	...	...	...	19,671	19,671
	Public Health Agency of Canada	46	15	...	11,502	...	8	11,571
	Total Ministry	27,683	206	45,320	83,478	3,361	50,255	210,303
14	Human Resources and Skills Development							
	Department	...	...	...	18,548	...	3	18,551
	Canadian Centre for Occupational Health and Safety	...	...	...	...	4,018	10	4,028
	Total Ministry	...	...	...	18,548	4,018	13	22,579
15	Indian Affairs and Northern Development							
	Department	68,364	...	...	138	...	743	69,245
	Total Ministry	68,364	...	...	138	...	743	69,245

16	Industry Department Canadian Space Agency National Research Council of Canada Statistics Canada Total Ministry	197,193 1,010 7,565 ... 205,768	... ... 6,258 ... 6,258	56,358 56,358	13,155 2,193 76,555 ... 91,903	296 ... 4,425 91,825 ... 96,546	302,785 ... (1,523) ... 301,262	569,787 3,203 93,280 91,825 758,095
17	Justice Department Canadian Human Rights Commission Commissioner for Federal Judicial Affairs Courts Administration Service Office of the Director of Public Prosecutions Supreme Court of Canada Total Ministry	... ... ... ... ... ... ... ... ...	... ... ... ... ... ... 8 8	6,764 1,906 8,670	340,814 ... 160 ... 16,843 357,817	... ... ... 90 2 92	... 1,035 125 1,160	347,578 1,035 160 1,996 16,843 135 367,747
18	National Defence Department Communications Security Establishment Total Ministry	... ... ... ...	124,332 124,332	8 8	207,865 207,865	81,140 81,140	8,296 633 8,929	421,641 633 422,274
19	Natural Resources Department Canadian Nuclear Safety Commission National Energy Board Northern Pipeline Agency Total Ministry	545,199 ... 1 ... 545,200	298 298	1,461 110,275 70,192 3,421 185,349	20,916 20,916	2,512 2,512	463,335 (34) 16 ... 463,317	1,033,721 110,241 70,209 3,421 1,217,592
20	Parliament House of Commons Library of Parliament Total Ministry	... ... ... ...	... ... ... ...	... ... ... ...	... ... ... ...	858 714 1,572	89 ... 89	947 714 1,661
21	Privy Council Canadian Transportation Accident Investigation and Safety Board Total Ministry	... ... ... ...	... ... ... ...	... ... ... ...	... ... ... ...	... ... ... ...	38 38 38	38 38 38

Table 4b

Sales of Goods and Services — Concluded
(in thousands of dollars)

Section	Department or agency	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
22	Public Safety and Emergency Preparedness							
	Department	...	...	...	2,245	...	...	2,245
	Canada Border Services Agency	850	...	10,783	5,914	...	191	17,738
	Canadian Security Intelligence Service	...	62	570	...	...	1,633	2,265
	Correctional Service of Canada	...	853	...	19,405	69,582	(258)	89,582
	National Parole Board	...	...	7,265	...	...	...	7,265
23	Royal Canadian Mounted Police	...	...	14,136	1,937,633	...	22,966	1,974,735
	Total Ministry	850	915	32,754	1,965,197	69,582	24,532	2,093,830
24	Public Works and Government Services							
	Department	...	910,810	165,579	650,442	1,304,074	346,673	3,377,578
	Shared Services Canada	...	...	...	373,975	...	17,340	391,315
	Total Ministry	...	910,810	165,579	1,024,417	1,304,074	364,013	3,768,893
25	Transport							
	Department	8,044	303,853	22,091	49,249	1,416	3,014	387,667
	Canadian Transportation Agency	...	...	40	...	...	...	40
26	Treasury Board							
	Department	8,044	303,853	22,131	49,249	1,416	3,014	387,707
	Canada School of Public Service	...	...	46,775	...	...	...	46,775
27	Veterans Affairs							
	Department	...	...	...	...	...	10,523	10,523
	Total Ministry	...	...	46,775	...	...	10,523	57,298
28	Other							
	Department	...	...	...	16,556	...	543	17,099
	Total Ministry	...	...	...	16,556	...	543	17,099
Total ministerial revenues		1,399,747	1,406,910	1,688,841	4,213,179	1,614,523	1,276,736	11,599,936

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

Table 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
6,953	2,418,595	388,768	69,840	2,884,156	2	Agriculture and Agri-Food Department	2,681,559	193,690	...	8,907	2,557,655
...	3,935	...	151	4,086		Canadian Dairy Commission	4,086	...	...	...	4,480
249	685,537	32,692	128,255	846,733		Canadian Food Inspection Agency	782,056	34,265	...	30,412	737,696
39,705	5,452	26,796	38	71,991		Canadian Grain Commission	37,134	...	...	34,857	34,820
46,907	3,113,519	448,256	198,284	3,806,966		Total Ministry	3,504,835	227,955	...	74,176	3,334,651
23	307,461	13,779	12,231	333,494	3	Atlantic Canada Opportunities Agency Department	315,662	17,813	...	19	330,454
...	57,268	3,399	...	60,667		Enterprise Cape Breton Corporation	60,667	...	...	...	77,191
23	364,729	17,178	12,231	394,161		Total Ministry	376,329	17,813	...	19	407,645
248,317	4,374,952	...	50,125	4,673,394	4	Canada Revenue Agency	4,318,468	55,100	...	299,826	4,351,292
12	1,280,608	9,285	(17,244)	1,272,661	5	Canadian Heritage Department	1,247,428	25,222	...	11	1,308,492
...	181,761	...	(393)	181,368		Canada Council for the Arts	181,368	...	...	...	181,418
...	1,074,319	32,200	...	1,106,519		Canadian Broadcasting Corporation	1,106,519	...	...	...	1,134,319
...	10,000	46,700	236	56,936		Canadian Museum for Human Rights	56,936	...	...	...	21,799
...	62,454	906	1,005	64,365		Canadian Museum of Civilization	64,365	...	...	...	65,198
...	9,950	...	26	9,976		Canadian Museum of Immigration at Pier 21	9,976	...	...	...	13,825
...	33,135	...	1,235	34,370		Canadian Museum of Nature	34,370	...	...	...	28,592
3	10,628	2,554	5,681	18,866		Canadian Radio-television and Telecommunications Commission	14,734	4,132	...	...	15,683
220	117,743	...	10,757	128,720		Library and Archives of Canada	118,923	9,665	...	132	112,021
...	35,631	...	75	35,706		National Arts Centre Corporation	35,601	105	...	...	35,781
...	9,244	...	866	10,110		National Battlefields Commission	9,623	487	...	...	9,804
6,355	66,782	...	3,653	76,790		National Film Board	68,752	2,271	...	5,767	66,852
...	48,206	...	625	48,831		National Gallery of Canada	48,831	...	...	...	49,586
...	28,931	...	2,586	31,517		National Museum of Science and Technology	31,517	...	...	...	30,304
...	92,713	...	10,369	103,082		Public Service Commission	95,730	7,352	...	...	105,606
...	13,732	...	769	14,501		Public Service Labour Relations Board	13,634	867	...	...	13,447
...	5,427	...	399	5,826		Public Service Staffing Tribunal	5,109	717	...	...	4,936

Table 5

Source and Disposition of Budgetary Authorities by Ministry — *Continued*

(in thousands of dollars)

Available from previous years	Source of authorities				Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
...	1,834	...	51	1,885	6	Registry of the Public Servants Disclosure	...	...	...	...
...	105,667	...	...	105,667		Protection Tribunal	1,660	225	...	1,687
...	...	...	...	...		Telefilm Canada	102,968	2,699	...	105,667
6,590	3,188,765	91,645	20,696	3,307,696		Total Ministry	3,248,044	53,742	...	3,305,017
15	1,545,476	10,842	60,951	1,617,284	6	Citizenship and Immigration	...	...	...	...
...	145,655	...	6,704	152,359		Department	1,523,326	93,931	...	1,583,491
...	...	...	...	...		Immigration and Refugee Board	134,258	18,101	...	140,808
15	1,691,131	10,842	67,655	1,769,643		Total Ministry	1,657,584	112,032	...	1,724,299
12	300,751	8,305	5,511	314,579	7	Economic Development Agency of Canada for the Regions of Quebec	296,429	18,134	...	305,921
639	972,700	82,691	60,730	1,116,760		Environment	...	...	...	...
...	17,025	12,617	2,408	32,050		Department	989,655	125,604	...	1,008,476
...	...	...	...	...		Canadian Environmental Assessment Agency	27,949	4,101	...	29,558
...	5,241	...	792	6,033	8	National Round Table on the Environment and the Economy	5,443	590	...	5,364
99,414	648,228	1,500	32,560	781,702		Parks Canada Agency	630,548	4,497	...	678,012
100,053	1,643,194	96,808	96,490	1,936,545		Total Ministry	1,653,595	134,792	...	1,721,410
68,572	85,385,604	(273,485)	(1,254,923)	83,925,768	9	Finance	83,640,601	216,591	...	84,141,930
...	84,324	...	9,521	93,845		Department	88,210	5,635	...	89,812
...	9,895	1,300	772	11,967		Auditor General	11,501	466	...	10,529
...	...	...	12,891	12,891		Canadian International Trade Tribunal	12,891	...	...	12,282
...	52,231	1,888	2,068	56,187	9	Financial Consumer Agency of Canada	53,994	2,193	...	59,228
80,634	909	...	2	81,545		Financial Transactions and Reports Analysis Centre of Canada	(313)	...	...	(12,605)
...	287,700	...	...	287,700		Office of the Superintendent of Financial Institutions	287,450	250	...	287,700
149,206	85,820,663	(270,297)	(1,229,669)	84,469,903		PPP Canada Inc.	84,094,334	225,135	...	84,588,876
3,792	1,665,807	90,324	175,389	1,935,312	10	Fisheries and Oceans	1,777,105	156,427	...	1,880,883
...	...	...	...	...		Total Ministry	...	...	...	...
...
...

Foreign Affairs and International Trade										
11										
138,982	2,582,131	80,507	59,287	2,860,907	2,394,879	349,586	...	116,442	2,482,466	
...	15,482	...	...	15,482	15,482	...	...	...	15,481	
303,049	3,411,393	201,006	54,661	3,970,109	3,409,557	298,369	...	262,183	3,927,263	
...	500	...	230,693	231,193	231,193	...	...	...	54,338	
...	241,432	...	214	241,646	156,223	85,423	...	...	237,908	
...	6,676	...	555	7,231	6,507	724	...	...	8,051	
...	124,871	...	2,588	127,459	108,834	18,625	...	...	107,486	
442,031	6,382,485	281,513	347,998	7,454,027	6,322,675	752,727	...	378,625	6,832,993	
12	19,783	...	1,352	21,147	20,829	306	...	12	21,727	
332	3,347,801	301,538	333,487	3,983,158	3,821,158	161,686	...	314	3,786,300	
...	10,541	...	(1,166)	9,375	1,483	7,892	...	...	3,464	
...	977,943	15,158	14,968	1,008,069	997,053	11,016	...	...	1,009,091	
...	51,151	3,000	881	55,032	52,389	2,643	...	...	48,600	
...	4,523	20	479	5,022	4,885	137	...	...	4,531	
...	11,832	...	747	12,579	8,057	4,522	...	...	11,754	
2	616,482	...	47,961	664,445	619,656	44,775	...	14	636,500	
334	5,020,273	319,716	397,357	5,737,680	5,504,681	232,671	...	328	5,500,240	
586	47,647,977	1,148,350	(175,453)	48,621,460	48,434,965	185,987	...	508	45,953,452	
...	12,994	...	691	13,685	12,786	899	...	...	13,699	
...	2,139,812	...	...	2,139,812	2,086,398	53,414	...	...	2,048,259	
...	2,060	...	197	2,257	1,514	743	...	...	1,283	
...	4,984	...	885	5,869	5,457	412	...	...	5,290	
...	29,421	250	935	30,606	29,728	878	...	...	29,435	
586	49,837,248	1,148,600	(172,745)	50,813,689	50,570,848	242,333	...	508	48,051,418	
32,862	7,718,289	631,141	116,925	8,499,217	8,095,142	369,892	...	34,183	7,880,883	
...	1,254	...	106	1,360	1,318	42	...	...	1,263	
...	5,000	...	...	5,000	2,028	2,972	...	...	3,957	
...	7,704	...	7,754	15,458	11,818	3,640	...	...	19,245	
...	2,847	...	78	2,925	2,138	787	...	...	2,435	
32,862	7,735,094	631,141	124,863	8,523,960	8,112,444	377,333	...	34,183	7,907,783	

Table 5

Source and Disposition of Budgetary Authorities by Ministry — Continued

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
16											
163,360	1,305,274	168,293	13,732	1,650,659	Industry	Department	1,357,583	119,257	...	173,819	1,446,710
11	363,245	160	23,219	386,635		Canadian Space Agency	320,245	66,386	...	4	409,135
...	72,033	...	...	72,033		Canadian Tourism Commission	71,496	537	...	...	82,034
...	3,118	...	81	3,199		Copyright Board	2,509	690	...	...	2,541
3	218,810	42,894	1,102	262,809		Federal Economic Agency for Southern Ontario	241,721	21,088	...	...	230,460
96,728	700,512	151,151	11,707	960,098		National Research Council of Canada	804,805	12,754	...	142,539	698,503
1	1,046,606	34,903	(1,215)	1,080,295		Natural Sciences and Engineering Research Council	1,075,981	4,312	...	2	1,085,738
...	2,326	...	108	2,434		Registry of the Competition Tribunal	1,737	697	...	...	1,589
...	688,153	7,976	3,665	699,794		Social Sciences and Humanities Research Council	696,433	3,348	...	13	697,854
...	7,629	2,100	590	10,319		Standards Council of Canada	10,319	...	...	...	8,059
...	454,681	...	97,431	552,112		Statistics Canada	519,891	32,221	...	...	744,112
260,103	4,862,387	407,477	150,420	5,680,387		Total Ministry	5,102,720	261,290	...	316,377	5,406,735
17											
3	694,558	24,720	49,521	768,802	Justice	Department	733,983	34,818	...	1	745,008
...	23,087	...	2,573	25,660		Canadian Human Rights Commission	24,383	1,277	...	...	24,262
...	4,511	...	360	4,871		Canadian Human Rights Tribunal	4,220	651	...	...	5,240
...	484,978	...	670	485,648		Commissioner for Federal Judicial Affairs	485,103	545	...	...	471,183
8	64,830	3,028	3,395	71,261		Courts Administration Service	65,584	5,673	...	4	73,222
...	174,255	...	8,696	182,951		Office of the Director of Public Prosecutions	163,367	19,584	...	...	156,444
...	36,314	...	2,902	39,216		Offices of the Information and Privacy Commissioners of Canada	37,831	1,385	...	...	38,791
1	29,817	...	2,484	32,302		Supreme Court of Canada	31,220	1,081	...	1	31,455
12	1,512,350	27,748	70,601	1,610,711		Total Ministry	1,545,691	65,014	...	6	1,545,605
18											
16,724	19,799,128	911,882	700,750	21,428,484	National Defence	Department	19,978,190	1,422,625	...	27,669	20,218,758
...	6,672	...	340	7,012		Canadian Forces Grievance Board	5,850	1,162	...	...	6,397
6	387,008	14,437	39,725	441,176		Communications Security Establishment	414,495	26,660	...	21	251,857
...	4,574	4,015	231	8,820		Military Police Complaints Commission	5,301	3,519	...	...	4,923
...	2,105	290	128	2,523		Office of the Communications Security Establishment Commissioner	2,286	237	...	...	1,942
16,730	20,199,487	930,624	741,174	21,888,015		Total Ministry	20,406,122	1,454,203	...	27,690	20,483,877

7,553	2,811,857	(332,907)	(95,536)	2,390,967	19	Natural Resources	1,966,811	416,841	...	7,315	3,352,173
...	376,695	243,000	(63,787)	555,908		Department	551,843	4,065	...	...	719,031
13	123,829	9,050	11,773	144,665		Atomic Energy of Canada Limited	139,699	4,966	...	...	136,069
...	59,087	5,891	9,467	74,445		Canadian Nuclear Safety Commission	69,546	4,899	...	...	64,375
...	3,226	...	122	3,348		National Energy Board	1,920	1,428	...	...	2,108
7,566	3,374,694	(74,966)	(137,961)	3,169,333		Northern Pipeline Agency	2,729,819	432,199	...	7,315	4,273,756
...	92,216	...	(1,051)	91,165	20	Parliament	88,882	2,283	...	...	89,980
...	445,935	17,087	(12,106)	450,916		The Senate	429,937	20,979	...	...	427,235
...	42,631	1,835	(38)	44,428		House of Commons	44,428	...	...	...	41,308
...	7,132	...	(39)	7,093		Library of Parliament	6,453	640	...	...	6,638
...	808	...	(26)	782		Office of the Conflict of Interest and Ethics Commissioner	650	132	...	...	799
...	588,722	18,922	(13,260)	594,384		Senate Ethics Officer	570,350	24,034	...	...	565,960
49	126,768	3,894	14,099	144,810	21	Privy Council	130,233	14,559	...	18	155,430
...	6,615	...	305	6,920		Department	5,156	1,764	...	...	5,561
15	30,054	...	3,051	33,120		Canadian Intergovernmental Conference	31,656	1,436	...	28	31,794
...	144,158	(7,935)	(13,561)	122,662		Secretariat	119,580	3,082	...	...	349,352
...	20,611	...	1,554	22,165		Canadian Transportation Accident Investigation and Safety Board	21,134	1,031	...	...	22,355
...	1,067	...	(75)	992		Chief Electoral Officer	...	992	...	...	135
...	2,534	...	547	3,081		Office of the Commissioner of Official Languages	2,901	180	...	...	2,833
64	331,807	(4,041)	5,920	333,750		Public Appointments Commission Secretariat	310,660	23,044	...	46	567,460
...	432,745	233,154	(31,435)	634,464	22	Public Safety and Emergency Preparedness	584,274	50,190	...	...	401,565
272,862	1,776,020	16,580	22,160	2,087,622		Department	1,707,356	912	...	379,354	1,835,297
272	520,590	...	12,080	532,942		Canada Border Services Agency	496,421	36,201	...	320	539,886
8,057	3,026,032	...	172,356	3,206,445		Canadian Security Intelligence Service	2,642,999	556,691	...	6,755	2,666,854
52	51,489	...	3,634	55,175		Correctional Service of Canada	46,512	8,657	...	6	52,188
...	4,663	...	138	4,801		National Parole Board	4,576	225	...	...	4,936
5,586	2,553,710	217,947	686,705	3,463,948		Office of the Correctional Investigator	3,124,399	335,065	...	4,484	2,974,576
...	939	...	823	1,762		Royal Canadian Mounted Police	1,596	166	...	...	1,692
...	5,400	2,661	729	8,790		Royal Canadian Mounted Police External Review Committee	8,011	779	...	...	7,881
286,829	8,371,588	470,342	867,190	9,995,949		Complaints Commission	8,616,144	988,886	...	390,919	8,484,875
365,000	2,364,254	392,760	72,435	3,194,449	23	Public Works and Government Services	2,737,533	101,290	...	355,626	2,793,509
...	25,173	...	...	25,173		Department	24,472	701	...	...	30,373
...	1,474,116	10,847	67,489	1,552,452		Old Port of Montreal Corporation Inc.	1,381,149	171,301	...	2	622,344
365,000	3,863,543	403,607	139,924	4,772,074		Shared Services Canada	4,143,154	273,292	...	355,628	3,446,226

Table 5

Source and Disposition of Budgetary Authorities by Ministry — Concluded

(in thousands of dollars)

Source of authorities					Disposition of authorities							
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
...	2,072,412	21,051	28,327	2,121,790	24	Transport						
...	22,210	...	...	22,210		Department	1,332,478	785,678	...	3,634	1,281,191
...	576,398	...	...	576,398		Canada Post Corporation	22,210	...	...	...	22,210
...	27,279	...	2,533	29,812		Canadian Air Transport Security Authority	513,369	63,029	...	...	515,006
...	14,983	11,242	...	26,225		Canadian Transportation Agency	28,701	1,111	...	...	29,308
...	185,376	...	...	185,376		Federal Bridge Corporation Limited	18,186	8,039	...	...	13,994
...	5,105,563	207,784	919	5,314,266		Marine Atlantic Inc.	184,876	500	...	...	183,291
...	150,363	40,475	(7,905)	182,933		Office of Infrastructure of Canada	3,752,656	1,561,610	...	...	4,540,110
...	1,412	...	247	1,659		The Jacques Cartier and Champlain Bridges Incorporated	109,054	73,879	...	...	97,330
...	306,490	169,161	...	475,651		Transportation Appeal Tribunal of Canada	1,585	74	...	...	1,856
...	8,462,486	449,713	24,121	8,936,320	VIA Rail Canada Inc.	419,958	55,693	...	...	493,795	
...					Total Ministry		6,383,073	2,549,613	...	3,634	7,178,091	
24	5,685,174	956,141	(2,638,221)	4,003,118	25	Treasury Board						
27,754	101,095	...	6,163	135,012		Secretariat	2,762,026	1,241,091	1	2,504,508
...	4,629	...	289	4,918		Canada School of Public Service	97,265	6,342	31,405	125,941
...	5,656	...	478	6,134		Office of the Commissioner of Lobbying	4,746	172	4,861
...						Office of the Public Sector Integrity Commissioner	5,543	591	5,666
27,778	5,796,554	956,141	(2,631,291)	4,149,182	Total Ministry		2,869,580	1,248,196	...	31,406	2,640,976	
6	3,568,015	63,502	27,637	3,659,160	26	Veterans Affairs						
...	11,501	...	793	12,294		Department	3,486,228	172,932	3,497,087
...						Veterans Review and Appeal Board	11,963	331	12,747
6	3,579,516	63,502	28,430	3,671,454	Total Ministry		3,498,191	173,263	...	...	3,509,834
11	176,307	18,253	5,191	199,762	27	Western Economic Diversification						
							183,719	16,043	...	...	195,283
1,994,839	232,277,835	6,541,353	(654,004)	240,160,023	Total Government		227,817,423	10,115,577	...	2,227,023	228,232,833	

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

Table 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
2 Agriculture and Agri-Food											
260,531	...	...	...	260,531		Canadian Dairy Commission	69,216	...	...	191,315	4,246
16,372,217	...	...	3,395,436	19,767,653		Farm Credit Canada	...	...	...	19,767,653	...
16,632,748	...	...	3,395,436	20,028,184		Total Ministry	69,216	...	...	19,958,968	4,246
6 Citizenship and Immigration											
68,191	...	...	...	68,191		Department	(980)	...	...	69,171	2,723
68,191	...	...	...	68,191		Total Ministry	(980)	...	...	69,171	2,723
9 Finance											
...	20,611	60,278	65,393,734	65,474,623		Department	65,474,623	...	...	...	64,011,953
15,000,000	...	...	...	15,000,000		Canada Deposit Insurance Corporation	...	...	...	15,000,000	...
...	...	...	75,000	75,000		Royal Canadian Mint	...	...	...	75,000	...
15,000,000	20,611	60,278	65,468,734	80,549,623		Total Ministry	65,474,623	...	...	15,075,000	64,011,953
10 Fisheries and Oceans											
50,000	...	...	...	50,000		Freshwater Fish Marketing Corporation	...	...	...	50,000	...
50,000	...	...	...	50,000		Total Ministry	...	...	...	50,000	...
11 Foreign Affairs and International Trade											
100,252,173	...	...	(1,372,405)	98,879,768		Department	(2,946)	...	...	98,882,714	1,856
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
17,978,832	83,308	12,491	304,103	18,378,734		Canadian International Development Agency	93,402	2,397	...	18,282,935	107,870
16,455,130	(145,800)	...	347,851	16,657,181		Export Development Canada (Canada Account)	(141,623)	...	...	16,798,804	(1,785,449)
134,696,135	(62,492)	12,491	(720,451)	133,925,683		Total Ministry	(51,167)	2,397	...	133,974,453	(1,675,723)

Table 6

Source and Disposition of Non-Budgetary Authorities by Ministry — Concluded

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
14 Human Resources and Skills Development											
...	809,592	62,539	108,547	980,678	Department		980,678	...	...	...	898,256
...	(2,769,596)	...	...	(2,769,596)		Canada Mortgage and Housing Corporation	(3,471,553)	701,957	...	...	(2,973,307)
...	(1,960,004)	62,539	108,547	(1,788,918)		Total Ministry	(2,490,875)	701,957	...	...	(2,075,051)
15 Indian Affairs and Northern Development											
60,374	78,603	...	...	138,977	Department		43,895	34,709	...	60,373	49,165
60,374	78,603	...	...	138,977		Total Ministry	43,895	34,709	...	60,373	49,165
16 Industry											
1,950	800	...	...	2,750	Department		...	800	...	1,950	...
1,950	800	...	...	2,750		Total Ministry	...	800	...	1,950	...
18 National Defence											
85,819	...	...	...	85,819	Department		600	...	...	85,219	(6,970)
85,819	...	...	...	85,819		Total Ministry	600	...	...	85,219	(6,970)
22 Public Safety and Emergency Preparedness											
46	...	...	...	46		Correctional Service of Canada	...	...	...	46	...
46	...	...	...	46		Total Ministry	...	...	...	46	...
23 Public Works and Government Services											
70,846	...	...	...	70,846	Department		2,763	...	...	68,083	(7,870)
70,846	...	...	...	70,846		Total Ministry	2,763	...	...	68,083	(7,870)
24 Transport											
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	(75,000)	...		Royal Canadian Mint	...	...	...	...	...
575,000	...	...	(75,000)	500,000		Total Ministry	...	...	...	500,000	...

604,991	...	...	3	604,994	26	Veterans Affairs Department	...	...	...	604,994	1
604,991	...	...	3	604,994		Total Ministry	...	...	...	604,994	1
167,846,100	(1,922,482)	135,308	68,177,269	234,236,195		Total Government	63,048,075	739,863	...	170,448,257	60,302,474

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

Table 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	Agriculture and Agri-Food					
...	1,630,204	339,986	134,177	2,104,367		Budgetary—	1,876,412	227,955	...	...	1,726,412
46,907	1,483,315	108,270	64,107	1,702,599		Statutory	1,628,423	...	...	74,176	1,608,239
46,907	3,113,519	448,256	198,284	3,806,966			3,504,835	227,955	...	74,176	3,334,651
16,632,748	...	...	3,395,436	20,028,184		Non-budgetary—	69,216	...	...	19,958,968	4,246
						Statutory					

3 Atlantic Canada Opportunities Agency										
...	356,820	17,178	10,648	384,646	Budgetary — Voted	366,834	17,812	...	...	397,235
23	7,909	...	1,583	9,515	Statutory	9,495	1	...	19	10,410
23	364,729	17,178	12,231	394,161		376,329	17,813	...	19	407,645
4 Canada Revenue Agency										
248,317	3,198,665	...	219,131	3,666,113	Budgetary — Voted	3,311,187	55,100	...	299,826	3,209,691
...	1,176,287	...	(169,006)	1,007,281	Statutory	1,007,281	...	...	...	1,141,601
248,317	4,374,952	...	50,125	4,673,394		4,318,468	55,100	...	299,826	4,351,292
5 Canadian Heritage										
...	3,129,778	91,645	16,231	3,237,654	Budgetary — Voted	3,184,135	53,519	...	...	3,233,324
6,590	58,987	...	4,465	70,042	Statutory	63,909	223	...	5,910	71,693
6,590	3,188,765	91,645	20,696	3,307,696		3,248,044	53,742	...	5,910	3,305,017
6 Citizenship and Immigration										
...	1,617,747	10,842	53,432	1,682,021	Budgetary — Voted	1,570,001	112,020	...	...	1,646,173
15	73,384	...	14,223	87,622	Statutory	87,583	12	...	27	78,126
15	1,691,131	10,842	67,655	1,769,643		1,657,584	112,032	...	27	1,724,299
68,191	...	...	...	68,191	Non-budgetary — Statutory	(980)	...	...	69,171	2,723
7 Economic Development Agency of Canada for the Regions of Quebec										
...	295,222	8,305	5,298	308,825	Budgetary — Voted	290,703	18,122	...	...	300,135
12	5,529	...	213	5,754	Statutory	5,726	12	...	16	5,786
12	300,751	8,305	5,511	314,579		296,429	18,134	...	16	305,921
8 Environment										
99,414	1,389,547	72,779	83,248	1,644,988	Budgetary — Voted	1,363,544	134,787	...	146,657	1,418,140
639	253,647	24,029	13,242	291,557	Statutory	290,051	5	...	1,501	303,270
100,053	1,643,194	96,808	96,490	1,936,545		1,653,595	134,792	...	148,158	1,721,410
9 Finance										
...	734,579	24,571	26,098	785,248	Budgetary — Voted	560,113	225,135	...	...	581,811
149,206	85,086,084	(294,868)	(1,255,767)	83,684,655	Statutory	83,534,221	...	...	150,434	84,007,065
149,206	85,820,663	(270,297)	(1,229,669)	84,469,903		84,094,334	225,135	...	150,434	84,588,876
...	...	...	...	...	Non-budgetary — Voted	...	...	...	...	441,620
15,000,000	20,611	60,278	65,468,734	80,549,623	Statutory	65,474,623	...	...	15,075,000	63,570,333
15,000,000	20,611	60,278	65,468,734	80,549,623		65,474,623	...	...	15,075,000	64,011,953

Table 7

Source and Disposition of Authorities by Type (Voted and Statutory) — Continued
(in thousands of dollars)

Source of authorities					Disposition of authorities							
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
...	1,533,139	90,324	170,019	1,793,482	10	Fisheries and Oceans Budgetary — Voted Statutory	1,637,055	156,427	...	...	1,741,829
3,792	132,668	...	5,370	141,830			140,050	1,780	139,054
3,792	1,665,807	90,324	175,389	1,935,312			1,777,105	156,427	1,780	1,880,883
50,000	50,000			Non-budgetary — Voted	50,000
...	5,956,009	257,009	161,607	6,374,625	11	Foreign Affairs and International Trade Budgetary — Voted Statutory	5,621,898	752,727	...	...	6,225,956
442,031	426,476	24,504	186,391	1,079,402			700,777	378,625	607,037
442,031	6,382,485	281,513	347,998	7,454,027			6,322,675	752,727	378,625	6,832,993
26,036	26,036			Non-budgetary — Voted Statutory	(2,946)	28,982	1,855
134,670,099	(62,492)	12,491	(720,451)	133,899,647			(48,221)	2,397	...	133,945,471	(1,677,578)	
134,696,135	(62,492)	12,491	(720,451)	133,925,683			(51,167)	2,397	...	133,974,453	(1,675,723)	
...	17,016	...	1,283	18,299	12	Governor General Budgetary — Voted Statutory	17,993	306	...	...	18,899
12	2,767	...	69	2,848			2,836	...	...	12	2,828
12	19,783	...	1,352	21,147			20,829	306	...	12	21,727	
...	4,842,356	319,716	212,414	5,374,486	13	Health Budgetary — Voted Statutory	5,142,091	232,395	...	...	5,226,139
334	177,917	...	184,943	363,194			362,590	276	...	328	274,101	
334	5,020,273	319,716	397,357	5,737,680			5,504,681	232,671	...	328	5,500,240	
...	4,563,832	360,083	35,667	4,959,582	14	Human Resources and Skills Development Budgetary — Voted Statutory	4,717,249	242,333	...	...	4,812,971
586	45,273,416	788,517	(208,412)	45,854,107			45,853,599	...	...	508	43,238,447
586	49,837,248	1,148,600	(172,745)	50,813,689			50,570,848	242,333	...	508	48,051,418	
...	(1,960,004)	62,539	108,547	(1,788,918)		Non-Budgetary — Statutory	(2,490,875)	701,957	...	...	(2,075,051)

15	Indian Affairs and Northern Development									
	Budgetary — Voted					Statutory				
...	7,569,856	631,141	106,364	8,307,361	7,930,028	377,333	...	...	...	7,709,425
32,862	165,238	...	18,499	216,599	182,416	...	...	...	34,183	198,358
32,862	7,735,094	631,141	124,863	8,523,960	8,112,444	377,333	...	...	34,183	7,907,783
60,374	78,603	...	...	138,977	43,895	34,709	...	...	60,373	49,165
<hr/>										
16	Industry									
	Budgetary — Voted					Statutory				
...	4,344,703	388,517	199,805	4,933,025	4,672,100	260,925	...	...	...	4,811,850
260,103	517,684	18,960	(49,385)	747,362	430,620	365	...	...	316,377	594,885
260,103	4,862,387	407,477	150,420	5,680,387	5,102,720	261,290	...	...	316,377	5,406,735
1,950	800	...	...	2,750	...	800	...	...	1,950	...
<hr/>										
17	Justice									
	Budgetary — Voted					Statutory				
...	915,768	27,748	75,618	1,019,134	954,121	65,013	...	...	...	969,122
12	596,582	...	(5,017)	591,577	591,570	1	...	...	6	576,483
12	1,512,350	27,748	70,601	1,610,711	1,545,691	65,014	...	...	6	1,545,605
<hr/>										
18	National Defence									
	Budgetary — Voted					Statutory				
...	18,798,131	930,624	358,412	20,087,167	18,632,970	1,454,197	...	...	...	18,751,407
16,730	1,401,356	...	382,762	1,800,848	1,773,152	6	...	...	27,690	1,732,470
16,730	20,199,487	930,624	741,174	21,888,015	20,406,122	1,454,203	...	...	27,690	20,483,877
85,819	...	...	...	85,819	600	...	...	...	85,219	(6,970)
<hr/>										
19	Natural Resources									
	Budgetary — Voted					Statutory				
...	1,744,912	257,942	87,449	2,090,303	1,660,340	429,963	...	...	...	2,698,679
7,566	1,629,782	(332,908)	(225,410)	1,079,030	1,069,479	2,236	...	...	7,315	1,575,077
7,566	3,374,694	(74,966)	(137,961)	3,169,333	2,729,819	432,199	...	...	7,315	4,273,756
<hr/>										
20	Parliament									
	Budgetary — Voted					Statutory				
...	393,373	18,922	...	412,295	388,261	24,034	...	...	...	374,749
...	195,349	...	(13,260)	182,089	182,089	...	...	...	...	191,211
...	588,722	18,922	(13,260)	594,384	570,350	24,034	...	...	...	565,960
<hr/>										
21	Privy Council									
	Budgetary — Voted					Statutory				
...	195,464	3,894	23,282	222,640	199,596	23,044	...	...	...	225,241
64	136,343	(7,935)	(17,362)	111,110	111,064	...	...	...	46	342,219
64	331,807	(4,041)	5,920	333,750	310,660	23,044	...	...	46	567,460

Table 7

Source and Disposition of Authorities by Type (Voted and Statutory) — Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
22 Public Safety and Emergency Preparedness											
272,694	7,423,486	470,342	811,473	8,977,995	Budgetary — Voted Statutory	Public Safety and Emergency Preparedness	7,610,101	988,710	...	379,184	7,518,438
14,135	948,102	...	55,717	1,017,954			1,006,043	176	...	11,735	966,437
286,829	8,371,588	470,342	867,190	9,995,949	Non-budgetary — Voted	Non-budgetary — Voted	8,616,144	988,886	...	390,919	8,484,875
46	...	...	...	46			...	...	...	46	...
23 Public Works and Government Services											
...	3,651,867	403,607	176,266	4,231,740	Budgetary — Voted Statutory	Public Works and Government Services	3,958,448	273,292	...	...	3,284,808
365,000	211,676	...	(36,342)	540,334			184,706	...	...	355,628	161,418
365,000	3,863,543	403,607	139,924	4,772,074	Non-budgetary — Voted Statutory	Non-budgetary — Voted Statutory	4,143,154	273,292	...	355,628	3,446,226
4,137	...	...	...	4,137			2,177	...	...	1,960	1,780
66,709	...	...	...	66,709	586	...	...	66,123	(9,650)		
70,846	...	...	...	70,846	2,763	...	...	68,083	(7,870)		
24 Transport											
...	8,233,005	350,094	37,889	8,620,988	Budgetary — Voted Statutory	Transport	6,071,375	2,549,613	...	...	6,660,442
...	229,481	99,619	(13,768)	315,332			311,698	...	...	3,634	517,649
...	8,462,486	449,713	24,121	8,936,320	Non-budgetary — Statutory	Non-budgetary — Statutory	6,383,073	2,549,613	...	3,634	7,178,091
575,000	...	...	(75,000)	500,000			...	...	...	500,000	...
25 Treasury Board											
...	5,708,571	956,141	(3,072,536)	3,592,176	Budgetary — Voted Statutory	Treasury Board	2,344,004	1,248,172	...	...	2,526,115
27,778	87,983	...	441,245	557,006			525,576	24	...	31,406	114,861
27,778	5,796,554	956,141	(2,631,291)	4,149,182	2,869,580	1,248,196	...	31,406	2,640,976		
26 Veterans Affairs											
...	3,537,286	63,502	27,347	3,628,135	Budgetary — Voted Statutory	Veterans Affairs	3,454,872	173,263	...	...	3,464,284
6	42,230	...	1,083	43,319			43,319	...	...	45,550	
6	3,579,516	63,502	28,430	3,671,454	Non-budgetary — Statutory	Non-budgetary — Statutory	3,498,191	173,263	...	...	3,509,834
604,991	...	...	3	604,994			...	...	604,994	1	

Appendix 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
2		Agriculture and Agri-Food	\$	\$
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pasture Program, the administration of the AgriStability program, and the provision of internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	620,125,288	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pasture Program, the administration of the AgriStability program, and the provision of internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		61,253,396
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pasture Program, the administration of the AgriStability program, and the provision of internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		8,590,619
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pasture Program, the administration of the AgriStability program, and the provision of internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		
	5	Capital expenditures		
	5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	26,746,894	1
	5c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
	10	The grants listed in the Estimates and contributions		1
	10a	The grants listed in the Estimates and contributions	423,115,000	
	10b	The grants listed in the Estimates and contributions		4,600,000
				206,053,947
		Canadian Dairy Commission		
	15	Program expenditures	3,935,119	

Canadian Food Inspection Agency			536,868,665	
20	Operating expenditures and contributions			9,178,630
20a	Operating expenditures and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			22,568,836
20c	Operating expenditures and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		14,583,400	
25	Capital expenditures			671,508
25a	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			1
25b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates			272,314
25c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			
Canadian Grain Commission				
30	Program expenditures		4,829,788	
30a	Program expenditures			26,796,227
Total Ministry — Budgetary			1,630,204,154	339,985,481
Non-budgetary			...	...
3	Atlantic Canada Opportunities Agency			
Department				
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
5	The grants listed in the Estimates and contributions		74,337,351	
5b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		225,214,293	
5c	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			13,778,950
	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates			1
Enterprise Cape Breton Corporation				
10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>		57,268,000	
10b	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>			3,399,000
Total Ministry — Budgetary			356,819,644	17,177,951
Non-budgetary			...	...
4	Canada Revenue Agency			
1	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>		3,143,199,578	
1c	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> — To authorize the transfers of appropriations listed in these Estimates			1
5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>		55,465,687	
Total Ministry — Budgetary			3,198,665,265	1
Non-budgetary			...	...
5	Canadian Heritage			
Department				
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		180,023,435	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		1,250,000
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
	5	The grants listed in the Estimates and contributions	1,077,016,980	
	5a	The grants listed in the Estimates and contributions — To authorize the transfer of appropriations listed in these Estimates		1
	5b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		7,545,519
	5c	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		489,232
		Canada Council for the Arts		
	10	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	181,760,816	
	10a	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act — To authorize the transfers of appropriations listed in these Estimates		1
		Canadian Broadcasting Corporation		
	15	Payments to the Canadian Broadcasting Corporation for operating expenditures	967,284,060	
	15b	Payments to the Canadian Broadcasting Corporation for operating expenditures		32,200,000
	20	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	25	Payments to the Canadian Broadcasting Corporation for capital expenditures	103,035,000	
		Canadian Museum for Human Rights		
	30	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	10,000,000	
	30b	Payments to the Canadian Museum for Human Rights for operating and capital expenditures		46,700,000
		Canadian Museum of Civilization		
	35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	62,453,730	
	35c	Payments to the Canadian Museum of Civilization for operating and capital expenditures		906,652

Canadian Museum of Immigration at Pier 21		
40	Payments to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures	9,950,000
Canadian Museum of Nature		
45	Payments to the Canadian Museum of Nature for operating and capital expenditures	33,134,904
Canadian Radio-television and Telecommunications Commission		
50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the <i>Telecommunications Fees Regulations</i> , 2010, <i>Broadcasting Licence Fee Regulations</i> , 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	4,316,662
50a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the <i>Telecommunications Fees Regulations</i> , 2010, <i>Broadcasting Licence Fee Regulations</i> , 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board — To authorize the transfers of appropriations listed in these Estimates	1
50b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the <i>Telecommunications Fees Regulations</i> , 2010, <i>Broadcasting Licence Fee Regulations</i> , 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	2,553,902
50c	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the <i>Telecommunications Fees Regulations</i> , 2010, <i>Broadcasting Licence Fee Regulations</i> , 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board — To authorize the transfers of appropriations listed in these Estimates	1
Library and Archives of Canada		
55	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection	87,115,456
55a	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection — To authorize the transfers of appropriations listed in these Estimates	1
55c	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection — To authorize the transfers of appropriations listed in these Estimates	1
60	Capital expenditures	19,352,500
National Arts Centre Corporation		
65	Payments to the National Arts Centre Corporation for operating expenditures	35,631,174
65c	Payments to the National Arts Centre Corporation for operating expenditures — To authorize the transfers of appropriations listed in these Estimates	1
National Battlefields Commission		
70	Program expenditures	7,146,451
National Film Board		
75	Program expenditures, the grants listed in the Estimates and contributions	66,782,204
National Gallery of Canada		
80	Payments to the National Gallery of Canada for operating and capital expenditures	40,206,120
85	Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	8,000,000
National Museum of Science and Technology		
90	Payments to the National Museum of Science and Technology for operating and capital expenditures	28,931,340
90b	Payments to the National Museum of Science and Technology for operating and capital expenditures — To authorize the transfers of appropriations listed in these Estimates	1
Public Service Commission		
95	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products and the provision of internal support services to other organizations	79,092,342

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
	95b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products and the provision of internal support services to other organizations — To authorize the transfers of appropriations listed in these Estimates		1
	95c	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of staffing, assessment and counselling services, products and the provision of internal support services to other organizations		1
		Public Service Labour Relations Board		
	100	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year associated expenditures incurred in the fiscal year	12,421,310	
		Public Service Staffing Tribunal		
	105	Program expenditures	4,811,895	
		Registry of the Public Servants Disclosure Protection Tribunal		
	110	Program expenditures	1,644,000	
		Telefilm Canada		
	115	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	105,667,144	
		Total Ministry — Budgetary	3,129,777,523	91,645,317
		Non-Budgetary	...	...
6		Citizenship and Immigration		
		Department		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	524,631,066	
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		9,179,674
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		1,220,428
	1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
5		The grants listed in the Estimates and contributions		
5c		The grants listed in the Estimates and contributions	963,928,536	1

7b	Pursuant to section 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 2,031 debits due to Her Majesty in right of Canada amounting to \$442,013				442,013
	Immigration and Refugee Board				
10	Program expenditures			129,188,116	
	Total Ministry — Budgetary			1,617,747,718	10,842,117
	Non-budgetary			...	...
7	Economic Development Agency of Canada for the Regions of Quebec				
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			43,168,702	
5	The grants listed in the Estimates and contributions			252,053,467	
5b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of				8,304,575
	Total Ministry — Budgetary			295,222,169	8,304,575
	Non-budgetary			...	...
8	Environment				
	Department				
1	Operating expenditures and				
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;				
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;				
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;				
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;				
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;				
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote and for the provision of internal support services to other organizations; and				
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year				
1a	Operating expenditures and				
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;				
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;				
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;				
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;				
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;				
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote and for the provision of internal support services to other organizations; and				
				713,595,464	

Authorities Granted in Current Year Appropriation Acts --- Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		5,377,476
	1b	Operating expenditures and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote and for the provision of internal support services to other organizations; and		
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	1,207,095	
	1c	Operating expenditures and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote and for the provision of internal support services to other organizations; and		
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	50,225,400	1,306,693
	5a	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		1,475,000

5b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies; and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			192,500
10	The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of monetary payments or the provision of goods, equipment or services	120,202,353		
10a	The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Implementation of the Montreal Protocol taking the form of monetary payments or the provision of goods, equipment or services			25,020,000
10b	The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Implementation of the Montreal Protocol taking the form of monetary payments or the provision of goods, equipment or services — To implement the Montreal Protocol taking the form of monetary payments or to provide a further amount of			2,995,000
10c	The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Implementation of the Montreal Protocol taking the form of monetary payments or the provision of goods, equipment or services — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			21,138,000
Canadian Environmental Assessment Agency				
15	Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	15,248,257		
15a	Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency			12,617,050
National Round Table on the Environment and the Economy				
20	Program expenditures	4,810,842		
Parks Canada Agency				
25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	484,964,993		
25a	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies			1,500,000
25b	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies — To authorize the transfers of appropriations listed in these Estimates			1
30	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	500,000		
Total Ministry — Budgetary		1,389,547,309	...	72,778,815
Non-budgetary				...
Finance Department				
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year from the provision of internal services to other organizations	101,790,604		
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year from the provision of internal services to other organizations			12,800,000

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
5		The grants listed in the Estimates and contributions	215,000,000	
5b		The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		8,582,614
7c		Authority to make payments from April 1, 2012 to March 31, 2013, under the <i>Bretton Woods and Related Agreements Act</i> to the International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment in an amount not to exceed \$10,000,000		1
L10		Pursuant to subsection 8(2) of <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011-2012 to 2015-2016	1	
L15		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$441,610,000 to the International Development Association	1	
L17c		Authority to make payments from April 1, 2012 to March 31, 2013, under the <i>Bretton Woods and Related Agreements Act</i> to the International Finance Corporation in support of the Fast Start international climate change initiative in an amount not to exceed \$60,278,000	1	
		Auditor General		
20		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from audit professional services provided to members of the Canadian Council of Legislative Auditors (CCOLA) and the annual financial and performance audits and of contribution audits for the International Labour Organization (ILO)	73,991,868	
		Canadian International Trade Tribunal		
25		Program expenditures	8,654,867	1,300,000
25b		Program expenditures		
		Financial Transactions and Reports Analysis Centre of Canada		
30		Program expenditures	46,532,305	1,888,300
30a		Program expenditures		
		Office of the Superintendent of Financial Institutions		
35		Program expenditures	909,369	
		PPP Canada Inc.		
40		Payments to PPP Canada Inc. for operations and program delivery	12,700,000	
45		Payments to PPP Canada Inc. for P3 Fund investments	275,000,000	
		Total Ministry — Budgetary	734,579,013	24,570,915
		Non-budgetary	2	1
10		Fisheries and Oceans Department		
1		Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		

	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard and for the provision of internal support services to other organizations; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,157,765,136	
1a	Operating expenditures, and		
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard and for the provision of internal support services to other organizations; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	6,006,827	
1b	Operating expenditures, and		
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard and for the provision of internal support services to other organizations; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	32,901,259	
1c	Operating expenditures, and		
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard and for the provision of internal support services to other organizations; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates	313,588,752	1
5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels		
5b	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	25,025,637	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
	5c	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels — To authorize the transfers of appropriations listed in these Estimates		
	10	The grants listed in the Estimates and contributions	61,785,992	1
	10a	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		1
	10b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		26,389,874
	10c	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		1
		Total Ministry — Budgetary	1,533,139,880	90,323,601
		Non-budgetary	...	...

11

Foreign Affairs and International Trade

Department

- 1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian residents living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year
- 1a Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian residents living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to

1,332,183,796

	other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	22,900,000
1b	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian residents living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates	1
1c	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian residents living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates	1
5	Capital expenditures	199,241,160
5a	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	1
5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	1
5c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	1
10	The grants listed in the Estimates and contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), Canada's Counter-Terrorism Capacity Building Program, the Anti-Crime Capacity Building Program, the Afghanistan Counter-Narcotics Program, the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, in the form of monetary payments or the provision of goods or services; authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2011	46,606,878
		848,276,509

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
10a		The grants listed in the Estimates and contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), Canada's Counter-Terrorism Capacity Building Program, the Anti-Crime Capacity Building Program, the Afghanistan Counter-Narcotics Program, the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, in the form of monetary payments or the provision of goods or services; authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2011		11,000,000
10b		The grants listed in the Estimates and contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), Canada's Counter-Terrorism Capacity Building Program, the Anti-Crime Capacity Building Program, the Afghanistan Counter-Narcotics Program, the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, in the form of monetary payments or the provision of goods or services; authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2011		
15		Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines	50,779,000	
15b		Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines — To authorize the transfers of appropriations listed in these Estimates		
		Canadian Commercial Corporation		
20		Payments to the Canadian Commercial Corporation	15,481,540	
		Canadian International Development Agency		
25		Operating expenditures and authority to: <ul style="list-style-type: none"> (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition 		184,095,052

25a	Operating expenditures and authority to:		
	(a) engage persons for service in developing countries and in countries in transition; and		
	(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:		
	(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,		
	(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and		
	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition		67,253
30	The grants listed in the Estimates and contributions for international development assistance, international humanitarian assistance and other specified purposes, in the form of monetary payments or the provision of goods or services	2,953,604,019	
30a	The grants listed in the Estimates and contributions for international development assistance, international humanitarian assistance and other specified purposes, in the form of monetary payments or the provision of goods or services		171,000,000
30b	The grants listed in the Estimates and contributions for international development assistance, international humanitarian assistance and other specified purposes, in the form of monetary payments or the provision of goods or services — To authorize the transfers of appropriations listed in these Estimates		1
30c	The grants listed in the Estimates and contributions for international development assistance, international humanitarian assistance and other specified purposes, in the form of monetary payments or the provision of goods or services — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$246,114,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		5,435,066
L35b	Vote L35, <i>Appropriation Act No. 2, 2012-13</i> , is replaced by the following: Pursuant to subsection 12(2) of the <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance, for the issuance and payment of non-interest bearing, non-negotiable demand notes may not exceed \$246,114,000 for the purpose of contributions to the international financial institutions over a period commencing on April 1, 2012 and ending on March 31, 2013	1	
L40	Pursuant to paragraph 3 (c) of the <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2012 and ending on March 31, 2013, an amount of \$82,176,248 US which amount is estimated in Canadian dollars at \$83,307,437	1	
L40b	Vote L40, <i>Appropriation Act No. 2, 2012-13</i> , is replaced by the following: Pursuant to subsection 12(2) of the <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance, for the purchase of shares of international financial institutions, may not exceed an amount of \$82,176,248 in United States dollars over a period commencing on April 1, 2012 and ending on March 31, 2013 which amount is estimated in Canadian dollars at \$83,307,437		
L40c	Vote L40, <i>Appropriation Act No. 2, 2012-13</i> , is replaced by the following: Pursuant to subsection 12(2) of the <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance, for the purchase of shares of international financial institutions, may not exceed an amount of \$94,663,000 in United States dollars over a period commencing on April 1, 2012 and ending on March 31, 2013 which amount is estimated in Canadian dollars at \$95,798,807	1	
45	International Development Research Centre		
45b	Payments to the International Development Research Centre	241,432,539	
	Payments to the International Development Research Centre — To authorize the transfers of appropriations listed in these Estimates	1	
50	International Joint Commission (Canadian Section)		
	Program expenditures — Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement	6,044,117	
55	National Capital Commission		
55a	Payments to the National Capital Commission for operating expenditures	92,330,834	
	Payments to the National Capital Commission for operating expenditures — To authorize the transfers of appropriations listed in these Estimates	1	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
	60	Payments to the National Capital Commission for capital expenditures	32,540,000	
	60b	Payments to the National Capital Commission for capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
		Total Ministry — Budgetary	5,956,008,566	257,009,207
		Non-budgetary	2	3
12		Governor General		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	17,016,341	
		Total Ministry — Budgetary	17,016,341	...
		Non-budgetary	...	...
13		Health		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,742,384,732	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		5,531,134
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		194,938,496
				39,547,247

5	Capital expenditures	28,158,000	
5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
5c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		3,000,000
10	The grants listed in the Estimates and contributions	1,442,232,917	
10a	The grants listed in the Estimates and contributions, in the form of monetary payments or the provision of goods or services		10,000,000
10b	The grants listed in the Estimates and contributions, in the form of monetary payments or the provision of goods or services — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		42,150,191
10c	The grants listed in the Estimates and contributions, in the form of monetary payments or the provision of goods or services — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		6,370,684
15	Assisted Human Reproduction Agency of Canada		
	Program expenditures	9,925,968	
	Canadian Institutes of Health Research		
20	Operating expenditures	49,057,217	
25	The grants listed in the Estimates	922,268,548	
25a	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates		1
25b	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		2,287,600
25c	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		12,870,000
30	Canadian Northern Economic Development Agency		
35	Operating expenditures	13,317,521	
35b	Contributions	36,661,803	
	Contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		3,000,000
40	Hazardous Materials Information Review Commission		
40c	Program expenditures		
	Program expenditures	3,926,155	20,000
45	Patented Medicine Prices Review Board		
	Program expenditures	10,779,628	
50	Public Health Agency of Canada		
	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products and the provision of internal support services to other organizations		
50b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products and the provision of internal support services to other organizations — To authorize the transfers of appropriations listed in these Estimates	365,951,213	1
55	Capital expenditures		
55b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	17,132,868	1
55c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
60	The grants listed in the Estimates and contributions	200,559,571	1
60b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		1
	Total Ministry — Budgetary	4,842,356,141	319,715,358
	Non-budgetary	...	...
14	Human Resources and Skills Development		
	Department		
1	Operating expenditures, and		
	(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;		
	(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:		
	(i) the provision of Public Access Programs Sector services;		

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
		(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;		
		(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;		
		(iv) the amount charged to any Crown Corporation under paragraph 14(b) of the <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations;		
		(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and		
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	617,650,296	
1a		Operating expenditures, and		
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;		
		(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:		
		(i) the provision of Public Access Programs Sector services;		
		(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;		
		(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;		
		(iv) the amount charged to any Crown Corporation under paragraph 14(b) of the <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations, and		
		(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and		
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		13,000,000
1b		Operating expenditures, and		
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;		
		(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:		
		(i) the provision of Public Access Programs Sector services;		
		(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;		
		(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;		
		(iv) the amount charged to any Crown Corporation under paragraph 14(b) of the <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations, and		
		(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and		
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		22,460,861

1c	Operating expenditures, and			
	(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;			
	(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:			
	(i) the provision of Public Access Programs Sector services;			
	(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;			
	(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;			
	(iv) the amount charged to any Crown Corporation under paragraph 14(b) of the <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations, and			
	(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and			
	(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfer of appropriations listed in these Estimates and to provide a further amount of	1,761,016,782		990,000
5	The grants listed in the Estimates and contributions			1
5a	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates			92,232,118
5b	The grants listed in the Estimates and contributions			
7c	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 44,048 debits due to Her Majesty in right of Canada amounting to \$231,150,564 related to Canada Student Loans accounts			231,150,564
	Canada Industrial Relations Board			
10	Program expenditures	11,424,279		
	Canada Mortgage and Housing Corporation			
15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,139,812,000		
	Canadian Artists and Producers Professional Relations Tribunal			
20	Program expenditures	1,878,673		
	Canadian Centre for Occupational Health and Safety			
25	Program expenditures	3,853,172		
	Office of the Co-ordinator, Status of Women			
30	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year	9,246,064		
30a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year			250,000
35	The grants listed in the Estimates and contributions	18,950,000		1
35c	The grants listed in the Estimates and contributions — To authorize the transfer of appropriations listed in these Estimates			
	Total Ministry — Budgetary	4,563,831,266	360,083,545	
	Non-budgetary	...	...	...

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
15		Indian Affairs and Northern Development Department	\$	\$
	1	Operating expenditures and <ul style="list-style-type: none"> (a) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year; (b) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property; (c) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment; (d) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and (e) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year 	1,165,796,716	
	1a	Operating expenditures and <ul style="list-style-type: none"> (a) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year; (b) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property; (c) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment; (d) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and (e) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of 		3,457,228
	1b	Operating expenditures, and <ul style="list-style-type: none"> (a) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year; (b) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property; (c) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment; (d) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and (e) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of 		248,444,500

1c	Operating expenditures, and (a) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year;		
	(b) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
	(c) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
	(d) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
	(e) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
5	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Aboriginal Affairs and Northern Development, and such expenditures on other than federal property; and		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works	22,372,815	
10	The grants listed in the Estimates and contributions	6,365,423,613	
10a	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		156,887,478
10b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
10c	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		
L15	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	222,352,170	1
L20	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	47,403,000	
		31,200,000	
	Canadian Polar Commission		
25	Program expenditures and contributions	1,177,747	
25b	Program expenditures, the grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		1
	First Nations Statistical Institute		
30	Payments to the First Nations Statistical Institute for operating expenditures	5,000,000	
	Indian Residential Schools Truth and Reconciliation Commission		
35	Program expenditures	7,440,000	
	Registry of the Specific Claims Tribunal		
40	Program expenditures	2,644,830	
	Total Ministry — Budgetary	7,569,855,721	631,141,379
	Non-budgetary	78,603,000	...

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
16		Industry		
		Department		
	1	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year, to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations, communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	320,477,324	33,838,949
	1a	Operating expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year, to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations, communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> , and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	7,139,351	44,383,035
	5	Capital expenditures		1
	5a	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
	5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
	5c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
	10	The grants listed in the Estimates and contributions	724,565,325	50,169,246
	10a	The grants listed in the Estimates and contributions		
	10b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		
	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	20,942,000
	L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
		Canadian Space Agency		
	25	Operating expenditures	163,079,402	
	25a	Operating expenditures		160,415
	30	Capital expenditures	152,535,478	
	35	The grants listed in the Estimates and contributions	36,597,000	
	35b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		1
		Canadian Tourism Commission		
	40	Payments to the Canadian Tourism Commission	72,032,802	
		Copyright Board		
	45	Program expenditures	2,815,245	
		Federal Economic Development Agency for Southern Ontario		
	50	Operating expenditures	26,588,074	
	55	The grants listed in the Estimates and contributions	188,933,760	
	55a	The grants listed in the Estimates and contributions		5,000,000

55b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		37,894,000
	National Research Council of Canada		
60	Operating expenditures	323,633,294	
60b	Operating expenditures		
60c	Operating expenditures — To authorize the transfers of appropriations listed in these Estimates		61,151,173
65	Capital expenditures		1
65b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	34,949,000	1
65c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		1
70	The grants listed in the Estimates and contributions		
70b	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	169,415,500	
70c	The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates		90,000,000
	Natural Sciences and Engineering Research Council		1
75	Operating expenditures	42,357,281	
75a	Operating expenditures		
80	The grants listed in the Estimates		1,697,200
80a	The grants listed in the Estimates	998,917,879	
80b	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		9,096,150
80c	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		16,315,305
	Registry of the Competition Tribunal		7,795,000
85	Program expenditures	2,160,778	
	Social Sciences and Humanities Research Council		
90	Operating expenditures	23,513,504	
90a	Operating expenditures — To authorize the transfers of appropriations listed in these Estimates		1
95	The grants listed in the Estimates		
95a	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates	661,839,242	1
95b	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		1,063,600
95c	The grants listed in the Estimates — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		6,911,805
	Standards Council of Canada		
100	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	7,629,000	
100a	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>		2,100,000
	Statistics Canada		
105	Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year	385,523,131	
	Total Ministry — Budgetary	4,344,702,370	388,517,888
	Non-budgetary	800,000	..
17	Justice		
	Department		
1	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	245,593,142	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
1b		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
5		The grants listed in the Estimates and contributions	368,798,556	1,757,990
5b		The grants listed in the Estimates and contributions		21,630,000
5c		The grants listed in the Estimates and contributions		1,332,000
		Canadian Human Rights Commission		
10		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received in a fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year	20,437,203	
		Canadian Human Rights Tribunal		
15		Program expenditures	4,104,650	
		Commissioner for Federal Judicial Affairs		
20		Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> , and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	7,801,598	
20c		Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services — To authorize the transfer of appropriations listed in these Estimates	1,508,971	1
25		Canadian Judicial Council — Operating expenditures		
		Courts Administration Service		
30		Program expenditures	57,857,307	3,028,012
30b		Program expenditures		
		Office of the Director of Public Prosecutions		
35		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services and the provision of internal support services to other organizations and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate	155,465,023	
35b		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services and the provision of internal support services to other organizations and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate — To authorize the transfers of appropriations listed in these Estimates		1

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada — Program expenditures
Office of the Privacy Commissioner of Canada — Program expenditures

10,348,813
22,131,465

Supreme Court of Canada

Program expenditures

21,721,013

Total Ministry — Budgetary
Non-budgetary

915,767,741
...

27,748,004
...

18

National Defence

Department

1 Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$30,449,955,792 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,653,559,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes, including the provision of internal support services to other organizations, and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of employees locally engaged outside of Canada and for such other persons, as Treasury Board determines, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

14,060,633,021

1a Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$30,449,955,792 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,653,559,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes, including the provision of internal support services to other organizations, and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of employees locally engaged outside of Canada and for such other persons, as Treasury Board determines, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates

1

1b Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$30,449,955,792 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,653,559,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes, including the provision of internal support services to other organizations, and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of employees locally engaged outside of Canada and for such other persons, as Treasury Board determines, and the payment to each member of the Queen's Privy Council for Canada

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
		who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		
	1c	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$30,449,955,792 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,653,559,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes, including the provision of internal support services to other organizations, and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of employees locally engaged outside of Canada and for such other persons, as Treasury Board determines, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
	5	Capital expenditures		911,881,638
	5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	4,103,611,138	1
	10	The grants listed in the Estimates and contributions, which grants and contributions may include monetary payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	265,292,760	
	10a	The grants listed in the Estimates and contributions, which grants and contributions may include monetary payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes — To authorize the transfers of appropriations listed in these Estimates		1
		Canadian Forces Grievance Board		
	15	Program expenditures	6,062,076	
		Communications Security Establishment		
	20	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the operations of the organization, including the provision of internal support services to other organizations, to offset expenditures incurred in the fiscal year		
	20a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the operations of the organization, including the provision of internal support services to other organizations, to offset expenditures incurred in the fiscal year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	356,290,233	
	20b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the operations of the organization, including the provision of internal support services to other organizations, to offset expenditures incurred in the fiscal year — To authorize the transfers of appropriations listed in these Estimates		12,494,387
				1

20c	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the operations of the organization, including the provision of internal support services to other organizations, to offset expenditures incurred in the fiscal year — To authorize the transfers of appropriations listed in these Estimates			1,942,475
	Military Police Complaints Commission			
25	Program expenditures		4,271,363	
25b	Program expenditures			4,015,226
	Office of the Communications Security Establishment Commissioner			
30	Program expenditures		1,970,519	
30c	Program expenditures			290,000
	Total Ministry — Budgetary		18,798,131,110	930,623,731
	Non-Budgetary		...	...
19	Natural Resources			
	Department			
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; from research, consultation, testing, analysis, and administration services as part of the departmental operations; and for the provision of internal support services to other organizations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		718,655,062	
1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; from research, consultation, testing, analysis, and administration services as part of the departmental operations; and for the provision of internal support services to other organizations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates			1
1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; from research, consultation, testing, analysis, and administration services as part of the departmental operations; and for the provision of internal support services to other organizations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates			1
5	Capital expenditures			
5a	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates		6,839,269	
5b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates			1
5c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates			1
10	The grants listed in the Estimates and contributions		832,277,020	
	Atomic Energy of Canada Limited			
15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		102,143,000	
15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			166,200,000
15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			76,800,000
	Canadian Nuclear Safety Commission			
20	Program expenditures, the grants listed in the Estimates and contributions		29,302,138	
20b	Program expenditures, the grants listed in the Estimates and contributions			8,604,751
20c	Program expenditures, the grants listed in the Estimates and contributions			445,910

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
		National Energy Board		
	25	Program expenditures	52,592,572	5,890,861
	25b	Program expenditures		
		Northern Pipeline Agency		
	30	Program expenditures	3,103,000	
		Total Ministry — Budgetary	1,744,912,061	257,941,527
		Non-budgetary	...	...
20		Parliament		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	57,933,343	
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	290,903,894	
	5b	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons		1,586,114
	5c	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons		15,501,342
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	37,496,080	
	10b	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		885,000
	10c	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		950,000
		Office of the Conflict of Interest and Ethics Commissioner		
	15	Program expenditures	6,338,000	
		Senate Ethics Officer		
	20	Program expenditures	701,697	
		Total Ministry — Budgetary	393,373,014	18,922,456
		Non-budgetary	...	...

21	1	Privy Council Department	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other departments to offset expenditures incurred in the fiscal year	111,793,073	
		1a	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other departments to offset expenditures incurred in the fiscal year		1,320,111
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other departments to offset expenditures incurred in the fiscal year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of			2,574,327
		Canadian Intergovernmental Conference Secretariat			
	5	Program expenditures		6,144,362	
	7c	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada debts due to Her Majesty in right of Canada amounting to \$57 related to an unrecoverable debt			1
		Canadian Transportation Accident Investigation and Safety Board			
	10	Program expenditures		26,479,048	
	15	Chief Electoral Officer			
		Program expenditures		29,500,855	
	20	Office of the Commissioner of Official Languages			
		Program expenditures		18,360,688	
	25	Public Appointments Commission Secretariat		945,000	
		Program expenditures			
	30	Security Intelligence Review Committee			
		Program expenditures			
	30b	Program expenditures — To authorize the transfers of appropriations listed in these Estimates		2,240,640	1
		Total Ministry — Budgetary		195,463,666	3,894,440
		Non-budgetary		...	...
22		Public Safety and Emergency Preparedness Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		124,671,421	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
1a		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		3,905,455
1b		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		
5		The grants listed in the Estimates and contributions	292,939,791	1
5a		The grants listed in the Estimates and contributions		1
5b		The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		229,248,863
Canada Border Services Agency				
10		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency	1,489,823,517	
10a		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		3,109,394
10b		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency — To authorize the transfers of appropriations listed in these Estimates		1
10c		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency — To authorize the transfers of appropriations listed in these Estimates	104,705,942	1
15		Capital expenditures		
15a		Capital expenditures		13,470,814
Canadian Security Intelligence Service				
20		Program expenditures		
20c		Program expenditures — To authorize the transfers of appropriations in these Estimates	472,528,627	1
Correctional Service of Canada				
25		Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;		

- (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;
- (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and
- (d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions
- Capital expenditures, including payments as contributions to
- (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and
- (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies

2,306,861,534

456,432,519

National Parole Board

Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations

45,550,373

Office of the Correctional Investigator

Program expenditures

4,093,353

Royal Canadian Mounted Police

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during a fiscal year to offset associated expenditures, including revenues from the provision of internal support services to other organizations

1,756,911,567

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during a fiscal year to offset associated expenditures, including revenues from the provision of internal support services to other organizations — To authorize the transfers of appropriations listed in these Estimates

1

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during a fiscal year to offset associated expenditures, including revenues from the provision of internal support services to other organizations — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

168,244,337

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during a fiscal year to offset associated expenditures, including revenues from the provision of internal support services to other organizations — To authorize the transfers of appropriations listed in these Estimates

1

230,811,687

Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

41,477,841

Capital expenditures — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

268,904

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board

132,497,594

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board

7,956,031

Royal Canadian Mounted Police External Review Committee

Program expenditures

833,554

Program expenditures — To authorize the transfers of appropriations listed in these Estimates

1

Royal Canadian Mounted Police Public Complaints Commission

Program expenditures

4,824,080

Program expenditures

2,660,673

Total Ministry — Budgetary
Non-budgetary

7,423,485,559

470,342,320

...

...

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
23		Public Works and Government Services Department	\$	\$
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , internal support services to other organizations; and the pursuant to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year —	1,959,721,888	
	1a	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		30,335,527
	1c	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		89,790,744
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	288,879,341	
	5a	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		212,522,004
	5c	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		60,111,617
	6c	Real Property Disposition Revolving Fund — In accordance with section 12 of the <i>Revolving Funds Act</i> , (RSC, 1985, c R-8), to repeal subsection 5(4) and section 51 of that Act, as of March 31, 2013		1
	10	Contributions	5,497,037	
	15	Old Port of Montreal Corporation Inc. Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures	25,173,000	
		Shared Services Canada		
	20	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in the fiscal year arising from the provision of information technology services	1,305,070,440	
	20a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in the fiscal year to offset expenditures incurred in that fiscal year arising from the provision of information technology services — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of		10,846,828

20b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in the fiscal year to offset expenditures incurred in that fiscal year arising from the provision of information technology services — To authorize the transfers of appropriations listed in these Estimates	1
20c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in the fiscal year to offset expenditures incurred in that fiscal year arising from the provision of information technology services — To authorize the transfers of appropriations listed in these Estimates	1
25	Capital expenditures	67,525,535
25a	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	1
25b	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	1
25c	Capital expenditures — To authorize the transfers of appropriations listed in these Estimates	1
	Total Ministry — Budgetary	3,651,867,241
	Non-budgetary	...
24	Transport	
	Department	
1	Operating expenditures and	
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year including the provision of internal support services to other organizations; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	
1a	Operating expenditures and	552,554,618
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year including the provision of internal support services to other organizations; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of	
1b	Operating expenditures and	3,750,004
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year including the provision of internal support services to other organizations; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates	
1c	Operating expenditures and	1
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year including the provision of internal support services to other organizations; and	

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Continued

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year — To authorize the transfers of appropriations listed in these Estimates		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	114,242,247	
	5b	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies — To authorize the transfers of appropriations listed in these Estimates		1
	10	The grants listed in the Estimates and contributions	1,184,717,893	
	10a	The grants listed in the Estimates and contributions		17,100,000
		Canada Post Corporation		
	15	Payments to the Canada Post Corporation for special purposes	22,210,000	
		Canadian Air Transport Security Authority		
	20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	576,397,810	
		Canadian Transportation Agency		
	25	Program expenditures	23,794,939	
		The Federal Bridge Corporation Limited		
	30	Payments to the Federal Bridge Corporation Limited	14,983,000	11,241,693
	30b	Payments to the Federal Bridge Corporation Limited		
		Marine Atlantic Inc.		
	35	Payments to Marine Atlantic Inc. in respect of: the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals	185,376,000	
		Office of Infrastructure of Canada		
	40	Operating expenditures	55,005,837	
	45	Contributions	5,045,584,632	
	45b	Contributions		108,366,300
		The Jacques Cartier and Champlain Bridges Inc.		
	50	Payments to The Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	150,363,000	
	50b	Payments to The Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal		40,475,000
		Transportation Appeal Tribunal of Canada		
	55	Program expenditures	1,284,898	1
	55c	Program expenditures — To authorize the transfers of appropriations listed in these Estimates		

VIA Rail Canada Inc.

- 60 Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*
- 60a Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*
- 60b Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*

Total Ministry — Budgetary **Non-budgetary**

25

Treasury Board **Secretariat**

- 1 Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations and from activities of the Treasury Board Secretariat
- 1a Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations and from activities of the Treasury Board Secretariat — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of
- 1b Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations and from activities of the Treasury Board Secretariat — To authorize the transfers of appropriations listed in these Estimates
- 1c Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations and from activities of the Treasury Board Secretariat — To authorize the transfers of appropriations listed in these Estimates
- 5 Government contingencies — Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted and repaid to this appropriation from other appropriations
- 10 Government-Wide Initiatives — Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada
- 15b Compensation adjustments — Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the *Financial Administration Act*

306,490,000

89,500,000

79,661,000

350,094,001

...

8,233,004,874

...

224,182,654

12,425,477

1

1

750,000,000

3,193,000

83,059,327

Appendix 1

Authorities Granted in Current Year Appropriation Acts — Concluded

Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			\$	\$
	15c	Compensation adjustments — Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		10,655,589
	20	Public service insurance — Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	2,277,219,568	
	25	Operating budget carry forward — Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year	1,200,000,000	
	30	Paylist requirements — Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	600,000,000	
	30a	Paylist requirements — Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments		850,000,000
	33	Capital budget carry forward — Subject to the approval of the Treasury Board, to supplement other appropriations for purposes of the capital budget carry forward allowance from the previous fiscal year	600,000,000	
		Canada School of Public Service		
	40	Program expenditures	44,650,030	
	45	Office of the Commissioner of Lobbying		
		Program expenditures	4,193,102	
	50	Office of the Public Sector Integrity Commissioner		
		Program expenditures	5,133,000	
		Total Ministry — Budgetary	5,708,571,354	956,140,395
		Non-budgetary	...	...

26

Veterans Affairs

Department

Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act* (R.S.C., 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

882,760,567

Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act* (R.S.C., 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

2,890,963

2,644,593,000

15,855,400

44,755,000

Veterans Review and Appeal Board

Program expenditures

9,932,780

63,501,363

3,537,286,347

Total Ministry — Budgetary

...

...

27 Western Economic Diversification

Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

43,222,742

123,496,250

The grants listed in the Estimates and contributions

18,253,361

The grants listed in the Estimates and contributions — To authorize the transfers of appropriations listed in these Estimates and to provide a further amount of

Total Ministry — Budgetary

166,718,992

18,253,361

Non-budgetary

...

...

Total Government — Budgetary

91,948,055,039

6,113,164,474

Non-budgetary

79,403,004

4

(L) Non-budgetary authority (loan, investment or advance).

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Contributions to employee benefit plans	75,462,212	
	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board — Salary and motor car allowance	77,516	
	Contribution payments for the AgriStability program	500,000,000	
	Contribution payments for the AgriInsurance program	410,000,000	
	Grant payments for the AgriInvest program	131,400,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	94,000,000	
	Grant payments for the AgriStability program	90,000,000	
	Contribution payments for the AgriInvest program	29,000,000	
	Loan Guarantees under the <i>Canadian Agricultural Loans Act</i>	13,111,013	
	Canadian Cattlemen's Association Legacy Fund	5,000,000	(2,500,000)
	Contributions in support of the Assistance to the Pork Industry Initiative	404,500	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	(100,000)
	Canadian Pari-Mutuel Agency Revolving Fund	(48,000)	
	Contribution payments for the Agricultural Disaster Relief program/AgriRecovery		110,870,000
	Canadian Food Inspection Agency		
	Contributions to employee benefit plans	79,424,507	
	Spending of revenues pursuant to Section 30 of the <i>Canadian Food Inspection Agency Act</i>	53,161,000	
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
	Canadian Grain Commission		
	Contributions to employee benefit plans	622,222	
	Total Ministry — Budgetary	1,483,314,970	108,270,000
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Contributions to employee benefit plans	7,907,246	
	Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie) — Motor car allowance	2,000	
	Total Ministry — Budgetary	7,909,246	...
	Non-budgetary	...	...

4	Canada Revenue Agency	
	Contributions to employee benefit plans	456,439,895
	Minister of National Revenue — Salary and motor car allowance	77,516
	Disbursements to provinces under the <i>Softwood Lumber Products Export Charge Act, 2006</i>	280,000,000
	Children's Special Allowance payments (<i>Children's Special Allowances Act</i>)	233,000,000
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	206,769,260
	Total Ministry — Budgetary	1,176,286,671
	Non-budgetary	...

5	Canadian Heritage	
	Department	
	Contributions to employee benefit plans	21,473,201
	Minister of Canadian Heritage and Official Languages — Salary and motor car allowance	77,516
	Minister of State (Sport) — Motor car allowance	2,000
	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	1,196,000
	Payments under the <i>Lieutenant Governors Superannuation Act</i>	637,000
	Supplementary Retirement Benefits — Former Lieutenant-Governors	182,000
	Canadian Radio-television and Telecommunications Commission	
	Contributions to employee benefit plans	6,311,029
	Library and Archives of Canada	
	Contributions to employee benefit plans	11,275,573
	National Battlefields Commission	
	Contributions to employee benefit plans	398,015
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	1,700,000
	Public Service Commission	
	Contributions to employee benefit plans	13,620,112
	Public Service Labour Relations Board	
	Contributions to employee benefit plans	1,310,757
	Public Service Staffing Tribunal	
	Contributions to employee benefit plans	614,407
	Registry of the Public Servants Disclosure Protection Tribunal	
	Contributions to employee benefit plans	190,080
	Total Ministry — Budgetary	58,987,690
	Non-budgetary	...

6	Citizenship and Immigration	
	Department	
	Contributions to employee benefit plans	56,839,105
	Minister of Citizenship, Immigration and Multiculturalism — Salary and motor car allowance	77,516
	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>	1
	Immigration and Refugee Board	
	Contributions to employee benefit plans	16,466,871
	Total Ministry — Budgetary	73,383,492
	Non-budgetary	1

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Continued

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
7	Economic Development Agency of Canada for the Regions of Quebec		
	Contributions to employee benefit plans	5,529,262	
	Total Ministry — Budgetary	5,529,262	...
	Non-budgetary	...	...
8	Environment		
	Department		
	Contributions to employee benefit plans	88,599,376	
	Minister of the Environment — Salary and motor car allowance	77,516	24,029,852
	Nature Conservancy of Canada		
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,776,941	
	National Round Table on the Environment and the Economy		
	Contributions to employee benefit plans	429,588	
	Parks Canada Agency		
	Contributions to employee benefit plans	51,763,204	
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	111,000,000	
	Total Ministry — Budgetary	253,646,625	24,029,852
	Non-budgetary	...	...
9	Finance		
	Department		
	Contributions to employee benefit plans	13,143,191	
	Minister of Finance — Salary and motor car allowance	77,516	
	Canada Health Transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	28,568,975,000	(1,928,000,000)
	Interest on Unmatured Debt	19,703,000,000	
	Fiscal Equalization (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	15,422,503,000	
	Canada Social Transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	11,859,486,000	
	Other Interest Costs	9,159,000,000	(28,000,000)
	Territorial Financing (Part I.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	3,110,679,940	
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	441,620,000	
	Additional Fiscal Equalization to Nova Scotia (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	325,779,000	(28,462,000)
	Wait Times Reduction Transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	250,000,000	
	Additional Fiscal Equalization Offset Payment to Nova Scotia (<i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offshore Payments Act</i>)		
	Purchase of Domestic Coinage (<i>Royal Canadian Mint Act</i>)	146,059,000	
	Debt payments on behalf of poor countries to International Organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	120,000,000	
	Statutory Subsidies (<i>Constitution Acts, 1867-1982</i> , and Other Statutory Authorities)	51,200,000	
	Youth Allowances Recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	32,148,628	
		(746,180,000)	13,450,000

10	Alternative Payments for Standing Programs (Part VI — <i>Federal-Provincial Fiscal Arrangements Act</i>)	(3,388,677,000)	60,674,000
	Payments to Provinces Regarding Sales Tax Harmonization (Part III.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)		758,000,000
	Additional Fiscal Equalization Payment — Total Transfer Protection (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)		679,660,000
	Payment to Ontario related to the Canada Health Transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)		93,710,000
	Incentive for Provinces to Eliminate Taxes on Capital (Part IV — <i>Federal-Provincial Fiscal Arrangements Act</i>)		74,100,000
	International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment (<i>Bretton Woods and Related Agreements Act</i> , section 8)		10,000,000
	(L) Payment to International Bank for Reconstruction and Development	20,610,640	
	(L) International Finance Corporation in support of the Fast Start international climate change financing initiative (<i>Bretton Woods and Related Agreements Act</i> , section 8)		
	Auditor General		
	Contributions to employee benefit plans	10,331,353	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,240,425	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	5,697,939	
	Total Ministry — Budgetary	85,086,083,992	(294,868,000)
	Non-budgetary	20,610,640	60,278,000
	Fisheries and Oceans		
	Department		
	Contributions to employee benefit plans	132,589,653	
	Minister of Fisheries and Oceans — Salary and motor car allowance	77,516	
	Total Ministry — Budgetary	132,667,169	...
	Non-budgetary	...	...
11	Foreign Affairs and International Trade		
	Department		
	Contributions to employee benefit plans	83,590,495	
	Minister of Foreign Affairs — Salary and motor car allowance	77,516	
	Minister of International Trade and Minister for the Asia-Pacific Gateway — Salary and motor car allowance	77,516	
	Minister of State of Foreign Affairs (Americas and Consular Affairs) — Motor car allowance	2,000	
	Passport Office Revolving Fund (<i>Revolving Funds Act</i>)	67,653,555	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Canadian International Development Agency		
	Contributions to employee benefit plans	24,962,636	
	Minister of International Cooperation — Salary and motor car allowance	77,516	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	248,654,000	
	Pursuant to Section 144 of the <i>Budget and Economic Stimulus Implementation Act</i> , 2007, a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2012 and ending on March 31, 2013 in an amount not to exceed \$24,504,170		24,504,170
	(L) Payments (encashment of notes) to International Financial Institutions — Capital Subscriptions	83,307,437	12,491,370
	Export Development Canada (Canada Account)		
	Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	500,000	
	(L) Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	(145,800,000)	

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Continued

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
12	International Joint Commission (Canadian Section)		
	Contributions to employee benefit plans	631,685	
	Total Ministry — Budgetary	426,476,919	24,504,170
	Non-budgetary	(62,492,563)	12,491,370
	Governor General		
	Contributions to employee benefit plans	2,109,089	
	Annuities payable under the <i>Governor General's Act</i>	520,000	
	Salary of the Governor General (<i>Governor General's Act</i>)	137,939	
	Total Ministry — Budgetary	2,767,028	...
	Non-budgetary	...	...
13	Health		
	Department		
	Contributions to employee benefit plans	134,947,945	
	Minister of Health and Minister of the Canadian Northern Economic Development Agency — Salary and motor car allowance	77,516	
	Assisted Human Reproduction Agency of Canada		
	Contributions to employee benefit plans	614,586	
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	6,617,600	
	Canadian Northern Economic Development Agency		
	Contributions to employee benefit plans	1,171,953	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	596,596	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	1,052,767	
	Public Health Agency of Canada		
	Contributions to employee benefit plans	32,837,921	
	Total Ministry — Budgetary	177,916,884	...
	Non-budgetary	...	...
14	Human Resources and Skills Development		
	Department		
	Contributions to employee benefit plans	243,910,464	
	Minister of Human Resources and Skills Development — Salary and motor car allowance	77,516	
	Minister of Labour — Salary and motor car allowance	77,516	

Minister of State (Seniors) — Motor car allowance	2,000	
Old Age Security Payments (<i>Old Age Security Act</i>)	30,574,304,025	104,647,749
Guaranteed Income Supplement Payments (<i>Old Age Security Act</i>)	9,003,579,796	143,009,313
Universal Child Care Benefit (<i>Universal Child Care Benefit Payments Act</i>)	2,747,000,000	
Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	730,000,000	(15,000,000)
Canada Student Grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	591,273,970	85,924,698
Allowance Payments (<i>Old Age Security Act</i>)	563,029,953	33,978,720
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	509,078,862	4,042,129
Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	91,000,000	15,000,000
Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	63,800,000	114,500,000
Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility (<i>Wage Earner Protection Act</i>)	54,200,000	
Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	51,600,000	21,800,000
Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	42,000,000	
The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	11,330,079	(3,595,294)
Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada	6,000,000	
Civil Service Insurance actuarial liability adjustments	145,000	
Supplementary Retirement Benefits — Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act, 2009</i>	3,824	281,087,168
The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	(13,138,428)	7,284
(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	809,592,184	3,115,301
		62,539,099
Canada Industrial Relations Board		
Contributions to employee benefit plans	1,569,617	
Canada Mortgage and Housing Corporation		
(L) Advances under the <i>National Housing Act</i>	(2,769,596,000)	
Canadian Artists and Producers Professional Relations Tribunal		
Contributions to employee benefit plans	180,870	
Canadian Centre for Occupational Health and Safety		
Contributions to employee benefit plans	1,130,830	
Office of the Co-ordinator, Status of Women		
Contributions to employee benefit plans	1,225,714	
Total Ministry — Budgetary	45,273,416,608	788,517,068
Non-budgetary	(1,960,003,816)	62,539,099
15 Indian Affairs and Northern Development Department		
Contributions to employee benefit plans	65,048,793	
Minister of Aboriginal Affairs and Northern Development — Salary and motor car allowance	77,516	
Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	75,576,322	
Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Continued

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
	Payments to comprehensive claim beneficiaries in compensation for resource royalties	2,590,501	
	Liabilities in respect of loan guarantees made to Indians for Housing and Economic Development	2,000,000	
	Indian Annuities Treaty payments (<i>Indian Act</i>)	1,400,000	
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	76,797	
	Indian Residential Schools Truth and Reconciliation Commission		
	Contributions to employee benefit plans	264,000	
	Registry of the Specific Claims Tribunal		
	Contributions to employee benefit plans	202,226	
	Total Ministry — Budgetary	165,238,155	...
	Non-budgetary	...	...
16	Industry		
	Department		
	Contributions to employee benefit plans	54,081,266	
	Minister of Industry — Salary and motor car allowance	77,516	
	Liabilities under the <i>Canada Small Business Financing Act</i>	103,467,000	(33,500,000)
	Grant to Genome Canada	49,500,000	
	Contributions to Genome Canada	25,100,000	
	Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	10,862,278	
	Contributions to the Canadian Youth Business Foundation	10,000,000	
	Minister of State (Small Business and Tourism) — Motor car allowance	2,000	
	Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario) — Motor car allowance	2,000	
	Contributions under the Knowledge Infrastructure Program		52,459,600
	Canadian Space Agency		
	Contributions to employee benefit plans	11,032,951	
	Copyright Board		
	Contributions to employee benefit plans	302,763	
	Federal Economic Development Agency for Southern Ontario		
	Contributions to employee benefit plans	3,288,753	
	National Research Council of Canada		
	Contributions to employee benefit plans	40,513,743	
	Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	132,000,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	5,330,160	

17	Registry of the Competition Tribunal		165,225	
	Contributions to employee benefit plans			
	Social Sciences and Humanities Research Council		2,800,265	
	Contributions to employee benefit plans			
	Statistics Canada		69,158,222	
	Contributions to employee benefit plans			
	Total Ministry — Budgetary		517,684,142	18,959,600
	Non-budgetary		...	...
	Justice			
	Department			
	Contributions to employee benefit plans		80,089,491	
	Minister of Justice and Attorney General of Canada — Salary and motor car allowance		77,516	
	Canadian Human Rights Commission		2,649,295	
	Contributions to employee benefit plans			
	Canadian Human Rights Tribunal		405,970	
	Contributions to employee benefit plans			
	Commissioner for Federal Judicial Affairs		981,779	
	Contributions to employee benefit plans			
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)		474,685,800	
	Courts Administration Service		6,972,475	
	Contributions to employee benefit plans			
	Office of the Director of Public Prosecutions		18,790,128	
	Contributions to employee benefit plans			
	Offices of the Information and Privacy Commissioners of Canada		3,833,389	
	Contributions to employee benefit plans			
	Supreme Court of Canada		2,377,465	
	Contributions to employee benefit plans			
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)		5,718,380	
	Total Ministry — Budgetary		596,581,688	...
	Non-budgetary		...	...
18	National Defence			
	Department			
	Contributions to employee benefit plans — Members of the Military		1,057,036,145	
	Contributions to employee benefit plans		306,931,127	
	Minister of National Defence — Salary and motor car allowance		77,516	
	Associate Minister of National Defence — Salary and motor car allowance		77,516	
	Payments under the <i>Supplementary Retirement Benefits Act</i>		4,492,604	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>		929,668	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1966</i>)		46,600	

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Continued

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	610,029	
	Communications Security Establishment		
	Contributions to employee benefit plans	30,717,720	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	302,357	
	Office of the Communications Security Establishment Commissioner		
	Contributions to employee benefit plans	134,077	
	Total Ministry — Budgetary	1,401,355,359	...
	Non-Budgetary	...	...
19	Natural Resources		
	Department		
	Contributions to employee benefit plans	59,716,340	
	Minister of Natural Resources — Salary and motor car allowance	77,516	
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	987,902,000	(337,486,000)
	Payments to the Nova Scotia Offshore Revenue Account (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	135,846,000	(53,196,000)
	Grant to the Canada Foundation for Sustainable Development Technology	59,338,000	
	Contribution to the Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	7,756,000	
	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)		
	Payments of the Crown Share Adjustment for Nova Scotia Offshore Petroleum Resources	3,450,000	57,774,592
	Atomic Energy of Canada Limited		
	Pursuant to section 2146 of the <i>Jobs and Economic Growth Act</i> , for the divestiture of Atomic Energy of Canada Limited	274,552,095	
	Canadian Nuclear Safety Commission		
	Contributions to employee benefit plans	3,840,994	
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	90,685,811	
	National Energy Board		
	Contributions to employee benefit plans	6,494,511	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	122,320	
	Total Ministry — Budgetary	1,629,781,587	(332,907,408)
	Non-Budgetary	...	...

Parliament		
The Senate		
Contributions to employee benefit plans		7,592,303
Officers and Members of the Senate — Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account		26,690,200
House of Commons		
Contributions to employee benefit plans		36,785,091
Members of the House of Commons — Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account		118,246,048
Library of Parliament		
Contributions to employee benefit plans		5,134,976
Office of the Conflict of Interest and Ethics Commissioner		
Contributions to employee benefit plans		794,288
Senate Ethics Officer		
Contributions to employee benefit plans		105,600
Total Ministry — Budgetary		195,348,506
Non-budgetary		...
21		...
Privy Council		
Department		
Contributions to employee benefit plans		14,578,036
Prime Minister — Salary and motor car allowance		159,731
Leader of the Government in the House of Commons — Salary and motor car allowance		77,516
Leader of the Government in the Senate — Salary and motor car allowance		77,516
Minister of Intergovernmental Affairs and President of the Queen's Privy Council for Canada — Salary and motor car allowance		77,516
Minister of State (Democratic Reform) — Motor car allowance		2,000
Minister of State and Chief Government Whip — Motor car allowance		2,000
Canadian Intergovernmental Conference Secretariat		
Contributions to employee benefit plans		470,367
Canadian Transportation Accident Investigation and Safety Board		
Contributions to employee benefit plans		3,574,920
Chief Electoral Officer		
Contributions to employee benefit plans		5,192,150
Expenses of elections (<i>Canada Elections Act, Northwest Territories Act, Constitution Act, 1982</i>)		102,297,247
Expenses under <i>Electoral Boundaries Readjustment Act</i>		6,886,917
Salary of the Chief Electoral Officer		281,100
Office of the Commissioner of Official Languages		
Contributions to employee benefit plans		2,250,457
Public Appointments Commission Secretariat		
Contributions to employee benefit plans		122,672
Security Intelligence Review Committee		
Contributions to employee benefit plans		293,408
Total Ministry — Budgetary		136,343,553
Non-budgetary		...
		(7,935,636)

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Continued

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
22	Public Safety and Emergency Preparedness		
	Department		
	Contributions to employee benefit plans	15,056,385	
	Minister of Public Safety — Salary and motor car allowance	77,516	
	Canada Border Services Agency		
	Contributions to employee benefit plans	181,490,817	
	Canadian Security Intelligence Service		
	Contributions to employee benefit plans	48,061,884	
	Correctional Service of Canada		
	Contributions to employee benefit plans	262,737,153	
	National Parole Board		
	Contributions to employee benefit plans	5,938,240	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	570,098	
	Royal Canadian Mounted Police		
	Contributions to employee benefit plans	83,197,756	
	Pensions and other employee benefits — Members of the Force	332,791,024	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	17,500,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	105,170	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	576,394	
	Total Ministry — Budgetary	948,102,437	...
	Non-budgetary		...
23	Public Works and Government Services		
	Department		
	Contributions to employee benefit plans	92,625,938	
	Minister of Public Works and Government Services — Salary and motor car allowance	77,516	
	Real Property Services Revolving Fund	10,000,000	
	Translation Bureau Revolving Fund	7,159,883	
	Optional Services Revolving Fund	5,000,000	
	Real Property Disposition Revolving Fund	(4,707,000)	

24	Shared Services Canada		101,519,823	...
	Contributions to employee benefit plans			...
	Total Ministry — Budgetary		211,676,160	...
24	Transport			
	Department			
	Contributions to employee benefit plans		73,816,408	
	Minister of Transport, Infrastructure and Communities and Minister of the Economic Development Agency of Canada for the Regions of Quebec — Salary and motor car allowance		77,516	
	Minister of State — Motor car allowance		2,000	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>		83,372,000	
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>		60,328,877	200,701
	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)		3,300,000	
	Canadian Transportation Agency			
	Contributions to employee benefit plans		3,484,437	
	Office of Infrastructure of Canada			
	Contributions to employee benefit plans		4,973,028	99,418,105
	Green Infrastructure Fund			
	Transportation Appeal Tribunal of Canada			
	Contributions to employee benefit plans		126,878	
	Total Ministry — Budgetary		229,481,144	99,618,806
	Non-budgetary		...	...
25	Treasury Board			
	Secretariat			
	Contributions to employee benefit plans		30,481,520	
	President of the Treasury Board and Minister for the Federal Economic Development Initiative for Northern Ontario — Salary and motor car allowance		77,516	
	Payments under the <i>Public Service Pension Adjustment Act</i>		20,000	
	Canada School of Public Service			
	Contributions to employee benefit plans		6,445,583	
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>		50,000,000	
	Office of the Commissioner of Lobbying			
	Contributions to employee benefit plans		435,266	
	Office of the Public Sector Integrity Commissioner			
	Contributions to employee benefit plans		523,072	
	Total Ministry — Budgetary		87,982,957	...
	Non-budgetary		...	...

Appendix 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾ — Concluded

Section	Department or agency	Main Estimates	Supplementary Estimates
		\$	\$
26	Veterans Affairs		
	Department		
	Contributions to employee benefit plans	40,386,708	
	Minister of Veterans Affairs — Salary and motor car allowance	77,516	
	Veterans Insurance Actuarial Liability Adjustment (<i>Veterans Insurance Act</i>)	175,000	
	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	10,000	
	Returned Soldiers Insurance Actuarial Liability Adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
	Re-Establishment Credits under section 8 of the <i>War Service Grants Act</i>	2,000	
	Veterans Review and Appeal Board		
	Contributions to employee benefit plans	1,568,649	
	Total Ministry — Budgetary	42,229,873	...
	Non-budgetary	...	...
27	Western Economic Diversification		
	Contributions to employee benefit plans	5,085,764	
	Minister of State — Motor car allowance	2,000	
	Contributions to the Rick Hansen Foundation	4,500,000	
	Total Ministry — Budgetary	9,587,764	...
	Non-budgetary	...	...
	Total Government — Budgetary	140,329,779,881	428,188,452
	Non-budgetary	(2,001,885,738)	135,308,469

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
\$			
2		Agriculture and Agri-Food Department	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with sub-section 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund — <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	4,176,048
	(S)	Canadian Dairy Commission (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	260,530,148
	(S)	Canadian Grain Commission Canadian Grain Commission Revolving Fund — <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund; decrease of authority as per <i>Vote 36b, Appropriation Act No. 2, 2001-2002</i>	39,704,815
	(S)	Farm Credit Canada (L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
Total Ministry — Budgetary Non-budgetary			16,365,550,000
			44,480,863
			16,632,747,148
4		Canada Revenue Agency	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>	220,350,585

Appendix 3

Authorities Available from Previous Years — Continued

Section	Vote	Department or agency	Amount
			\$
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>	27,966,963
		Total Ministry — Budgetary	248,317,548
		Non-budgetary	...
5		Canadian Heritage	
	(S)	National Film Board	
		National Film Board Revolving Fund — <i>Revolving Funds Act</i> , section 12	
		To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per <i>Vote 866, Appropriation Act No. 2, 2001-2002</i>	6,355,240
		Total Ministry — Budgetary	6,355,240
		Non-budgetary	...
6		Citizenship and Immigration	
		Department	
	(S)	(L) <i>Immigration Act</i> , section 119	
		The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)	68,191,125
		Total Ministry — Budgetary	...
		Non-budgetary	68,191,125
8		Environment	
		Parks Canada Agency	
	25	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19	99,413,865
		Total Ministry — Budgetary	99,413,865
		Non-budgetary	...
9		Finance	
		Department	
	(S)	<i>Financial Institutions Depositors Compensation Act</i> , section 16	
		Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831

Canada Deposit Insurance Corporation			
(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$15,000,000 (Net)	15,000,000,000	
Office of the Superintendent of Financial Institutions			
(S)	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	80,633,611	
Total Ministry — Budgetary		149,205,442	
Non-budgetary		15,000,000,000	
<hr/>			
10	Fisheries and Oceans		
	Freshwater Fish Marketing Corporation		
L30b	This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation Vote L30b, <i>Appropriation Act No. 1, 1974</i> and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph 7(g) and the amounts lent by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$50,000,000 (Net)	50,000,000	
Total Ministry — Budgetary		...	
Non-budgetary		50,000,000	
<hr/>			
11	Foreign Affairs and International Trade		
	Department		
(S)	Passport Canada Revolving Fund — <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time <i>Appropriation Act No. 1, 1971</i>	138,820,367	
L11	The amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad shall not exceed \$38,200,000 as established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , and amended by Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	16,097,534	
L12	<i>Appropriation Act No. 2, 1954</i> The amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad shall not exceed \$50,000,000 as established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , and amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	9,938,654	
(S)	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$3,000,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	1,666,800,000	
		98,559,337,372	

Appendix 3

Authorities Available from Previous Years — Continued

Section	Vote	Department or agency	Amount
			\$
		Canadian Commercial Corporation	
	(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Canadian International Development Agency	
	(S)	<i>Appropriation Act No. 5, 2009-10</i> Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan	303,048,359
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> — African Development Bank Authorization to subscribe for 227,656 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	3,567,816,517
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> — Caribbean Development Bank Authorization to subscribe for 20,294 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	122,102,111
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> — Asian Development Bank Authorization to subscribe for 527,490 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,402,582,038
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> — Inter-American Development Bank Authorization to subscribe for 655,377 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	7,886,330,883
		Export Development Canada (Canada Account)	
	(S)	(L) <i>Export Development Act</i> , section 23 Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$20,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$20 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	16,455,130,251
		Total Ministry — Budgetary	441,868,726
		Non-Budgetary	134,696,135,360
14		Human Resources and Skills Development Department	
	(S)	<i>Canada Education Saving Act</i> , subsection 12(4) The Minister may, with the approval of the Minister of Finance, enter into agreements with the government of any province to administer provincial programs consistent with the purpose of this Act. Subject to conditions imposed by the Treasury Board, any amounts received by the Minister for services may be used by the Minister to administer programs referred to in subsection (1)	434,981
		Total Ministry — Budgetary	434,981
		Non-Budgetary	...

Indian Affairs and Northern Development

(S)	Department		
	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i>		
	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2008-2009 fiscal year of \$28,264,108		32,490,796
L20	<i>Appropriation Act No. 1, 1970</i>		
	Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)		48,517,156
L40	<i>Appropriation Act No. 3, 1975</i>		
	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)		305,503
L55	<i>Appropriation Act No. 3, 1953</i>		
	To authorize and provide for a continuing special account to be known as the Inuit loan fund from which loans or investments may be made to or in respect of individual or groups of Inuit to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)		6,550,860
L81a	<i>Appropriation Act No. 4, 1969</i>		
	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account:		
	(a) to which shall be charged all loans and interest payable thereon made under this authority; and		
	(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)		5,000,000
	Total Ministry — Budgetary		32,490,796
	Non-budgetary		60,373,519

Industry

(S)	Department		
	Canadian Intellectual Property Office Revolving Fund — <i>Appropriation Act No. 3, 1993-94, Vote 2b</i>		
	To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per Vote 2b, <i>Appropriation Act No. 2, 2001-2002</i>		163,139,944
L97b	<i>Appropriation Act No. 1, 1970</i>		
	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)		1,950,000
(S)	National Research Council of Canada		
	<i>National Research Council Act</i> , paragraph 5(1)(e)		
	Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>		96,367,235
	Total Ministry — Budgetary		259,507,179
	Non-budgetary		1,950,000

Appendix 3

Authorities Available from Previous Years — Continued

Section	Vote	Department or agency	Amount
			\$
18		National Defence Department	
	L11c	<i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , Vote L11c of 1991, and Vote L11b, <i>Appropriation Act No. 4, 2002</i> shall not exceed \$120,000,000 (Net)	85,819,815
		Total Ministry — Budgetary Non-budgetary	*** 85,819,815
19		Natural Resources Department	
	(S)	Geomatics Canada Revolving Fund — <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per Vote 3b, <i>Appropriation Act No. 2, 2001-2002</i>	7,109,320
		Total Ministry — Budgetary Non-budgetary	7,109,320 ***
22		Public Safety and Emergency Preparedness Canada Border Services Agency	
	10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency	156,284,674
	15	Capital expenditures	116,409,290
	(S)	Correctional Service CORCAN Revolving Fund — <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease in authority as per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>	6,740,414
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	45,744
		Total Ministry — Budgetary Non-budgetary	279,434,378 45,744

23	Public Works and Government Services			
(S)	Real Property Disposition Revolving Fund — <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time		7,345,286	
(S)	Optional Services Revolving Fund — <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>		38,885,284	
(S)	Translation Bureau Revolving Fund — <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10,000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per Vote 12b, <i>Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>		34,584,727	
(S)	Real Property Services Revolving Fund — <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$150,000,000 at any time		183,940,898	
(S)	Defence Production Revolving Fund — <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time		100,000,000	
L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)		4,136,955	
(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)		66,709,711	
	Total Ministry — Budgetary		364,756,195	
	Non-budgetary		70,846,666	
24	Transport			
	Canada Post Corporation			
(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)		500,000,000	
	Royal Canadian Mint			
(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)		75,000,000	
	Total Ministry — Budgetary		...	
	Non-budgetary		575,000,000	
25	Treasury Board			
	Canada School of Public Service			
(S)	<i>Canada School of Public Service Act</i> , subsection 18(2) Pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year		27,752,356	
	Total Ministry — Budgetary		27,752,356	
	Non-budgetary		...	

Authorities Available from Previous Years — Concluded

(L) Non-budgetary authority (loan, investment or advance).

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾
			\$
4		Canada Revenue Agency	
	1	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2013, that may be charged to the following fiscal year ending March 31	262,895,972
	5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2013 that may be charged to the following fiscal year ending March 31	36,929,839
		Total Ministry — Budgetary	299,825,811
		Non-budgetary	...
8		Environment	
		Parks Canada Agency	
	25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2013, that may be charged to the following fiscal year ending March 31	146,656,760
		Total Ministry — Budgetary	146,656,760
		Non-budgetary	...
16		Industry	
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	91,670,582
		Total Ministry — Budgetary	91,670,582
		Non-budgetary	...
22		Public Safety and Emergency Preparedness	
		Canada Border Services Agency	
	10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2013, that may be charged to the following fiscal year ending March 31	261,254,451
	15	Capital expenditures; the appropriations for the fiscal year ending March 31, 2013, that may be charged to the following fiscal year ending March 31	117,995,338
		Total Ministry — Budgetary	379,249,789
		Non-budgetary	...

Appendix 4

Non-Lapsing Authorities Granted/Repealed in the Current Year — Concluded

Section	Vote	Department or agency	Amount ⁽¹⁾
			\$
23		Public Works and Government Services	
		Department	
	(S)	Real Property Disposition Revolving Fund	(5,000,000)
		Authority limit repealed	(4,996,714)
	(S)	Transfer of accumulated surplus due to wind-down	
		Translation Bureau Revolving Fund	331,868
	(S)	Increase in authority as a result of a transfer from Treasury Board Vote 30	
		Real Property Services Revolving Fund	3,240,205
		Increase in authority as a result of a transfer from Treasury Board Vote 30	
		Total Ministry — Budgetary	(6,424,641)
		Non-budgetary	...
25		Treasury Board	
		Canada School of Public Service	
	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	45,642,689
		Total Ministry — Budgetary	45,642,689
		Non-budgetary	...
		Total Government — Budgetary	956,620,990
		Non-budgetary	...

(S) Statutory authority.

(1) Does not include most of the exchange valuation adjustments.

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
2	Agriculture and Agri-Food						
	Department	2,177,175	4,415,078	6,592,253	3,651,625	...	2,940,628
	Canadian Food Inspection Agency	249,114	331,822	580,936	290,219	...	290,717
	Canadian Grain Commission	...	34,455	34,455	34,455	...	...
	Total Ministry	2,426,289	4,781,355	7,207,644	3,976,299	...	3,231,345
3	Atlantic Canada Opportunities Agency						
	Department	23,679	19,313	42,992	23,136	543	19,313
	Total Ministry	23,679	19,313	42,992	23,136	543	19,313
4	Canada Revenue Agency	...	132,607	132,607	132,607	...	...
5	Canadian Heritage						
	Department	11,629	11,793	23,422	11,861	...	11,561
	Canadian Radio-television and Telecommunications Commission	3,435	...	3,435	...	3,435	...
	Library and Archives of Canada	219,606	131,887	351,493	...	219,606	131,887
	Public Service Commission	...	1,108	1,108	1,108	...	...
	Public Service Labour Relations Board	...	140	140	140	...	...
	Total Ministry	234,670	144,928	379,598	13,109	223,041	143,448
6	Citizenship and Immigration						
	Department	14,551	27,595	42,146	3,128	11,423	27,595
	Immigration and Refugee Board	...	2,029	2,029	2,029	...	...
	Total Ministry	14,551	29,624	44,175	5,157	11,423	27,595
7	Economic Development Agency of Canada for the Regions of Quebec	12,010	16,041	28,051	...	12,010	16,041

Appendix 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets — Continued

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
8	Environment						
	Department	638,588	1,579,280	2,217,868	716,680	...	1,501,188
	Canadian Environmental Assessment Agency	...	98	98	...	98	...
	National Round Table on the Environment and the Economy	25	4,663	4,688	...	4,688	...
	Total Ministry	638,613	1,584,041	2,222,654	716,680	4,786	1,501,188
9	Finance						
	Department	...	4,748	4,748	...	...	4,748
	Auditor General	...	2,445	2,445	2,445	...	...
	Canadian International Trade Tribunal	142	743	885	885	...	...
	Office of the Superintendent of Financial Institutions	1	2,019	2,020	2,019	1	...
	Total Ministry	143	9,955	10,098	5,349	1	4,748
10	Fisheries and Oceans	3,792,858	2,073,158	5,866,016	4,086,136	...	1,779,880
11	Foreign Affairs and International Trade						
	Department	161,901	2,884,611	3,046,512	2,285,478	...	761,034
	Canadian International Development Agency	...	5,120	5,120	5,120	...	...
	Total Ministry	161,901	2,889,731	3,051,632	2,290,598	...	761,034
12	Governor General	11,770	17,482	29,252	17,557	...	11,695
13	Health						
	Department	332,235	314,273	646,508	56,458	275,777	314,273
	Public Health Agency of Canada	1,887	37,334	39,221	25,792	...	13,429
	Total Ministry	334,122	351,607	685,729	82,250	275,777	327,702
14	Human Resources and Skills Development						
	Department	150,851	100,368	251,219	175,701	...	75,518
	Canada Industrial Relations Board	28	...	28	...	28	...
	Office of the Co-ordinator, Status of Women	50	125	175	...	50	125
	Total Ministry	150,929	100,493	251,422	175,701	78	75,643

15	Indian Affairs and Northern Development								
	Department	371,145	1,917,175	2,288,320	596,555	...	...	1,691,765
	Registry of the Specific Claims Tribunal	...	155	155	...	...	...	155
	Total Ministry	371,145	1,917,330	2,288,475	596,555	...	...	1,691,920
16	Industry								
	Department	219,898	244,171	464,069	238,765	...	...	225,304
	Canadian Space Agency	10,548	13,949	24,497	20,875	...	...	3,622
	Federal Economic Development Agency for Southern Ontario	2,875	318	3,193	...	2,875	...	318	
National Research Council of Canada		361,043	173,054	534,097	...	361,043	173,054		
Natural Sciences and Engineering Research Council		1,177	1,675	2,852	...	1,177	1,675		
Social Sciences and Humanities Research Council		...	19,910	19,910	6,679	...	...	13,231
Statistics Canada		...	13,026	13,026	...	...	...	...
Total Ministry		595,541	466,103	1,061,644	279,345	365,095	...	417,204	
17	Justice								
	Department	2,767	1,556	4,323	2,767	...	...	1,556
	Courts Administration Service	7,935	3,799	11,734	7,935	...	...	3,799
	Offices of the Information and Privacy Commissioners of Canada	361	156	517	...	361	...	156	
Supreme Court of Canada		937	814	1,751	...	937	...	814	
Total Ministry		12,000	6,325	18,325	10,702	1,298	...	6,325	
18	National Defence								
	Department	16,724,353	38,672,275	55,396,628	27,727,965	...	...	27,668,663
	Communications Security Establishment	5,860	21,259	27,119	...	5,860	...	21,259	
	Military Police Complaints Commission	27	4	31	...	27	...	4	
Total Ministry		16,730,240	38,693,538	55,423,778	27,727,965	5,887	...	27,689,926	
19	Natural Resources								
	Department	443,532	319,805	763,337	445,738	...	...	317,599
	Canadian Nuclear Safety Commission	12,504	41,537	54,041	53,951	...	...	90
	National Energy Board	52	52	104	...	52	...	52	
Total Ministry		456,088	361,394	817,482	499,689	52	...	317,741	
21	Privy Council								
	Department	48,630	17,491	66,121	48,629	...	...	17,492
	Canadian Transportation Accident Investigation and Safety Board	15,342	38,558	53,900	25,820	...	...	28,080
	Chief Electoral Officer	...	10,789	10,789	10,789	...	...	...
Office of the Commissioner of Official Languages		...	401	401	401	...	...	...
Security Intelligence Review Committee		...	147	147	...	...	...	147
Total Ministry		63,972	67,386	131,358	85,639	...	...	45,719
22	Public Safety and Emergency Preparedness								
	Canada Border Services Agency	167,862	370,679	538,541	368,865	...	...	169,676
	Canadian Security Intelligence Service	271,923	368,342	640,265	320,431	...	...	319,834
	Correctional Service of Canada	1,316,872	1,271,919	2,588,791	1,140,257	176,615	...	1,271,919	
National Parole Board		51,458	6,277	57,735	51,458	...	...	6,277

Appendix 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets — Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
	Royal Canadian Mounted Police	5,586,719	6,380,282	11,967,001	7,483,372	...	4,483,629
	Total Ministry	7,394,834	8,397,499	15,792,333	9,364,383	176,615	6,251,335
23	Public Works and Government Services						
	Department	244,253	379,556	623,809	313,433	...	310,376
	Shared Services Canada	329	2,109	2,438	...	329	2,109
	Total Ministry	244,582	381,665	626,247	313,433	329	312,485
24	Transport						
	Department	...	3,633,839	3,633,839	...	...	3,633,839
	Canadian Transportation Agency	...	223	223	223	...	...
	Office of Infrastructure of Canada	83	...	83	...	83	...
	Transportation Appeal Tribunal of Canada	...	39	39	...	...	39
	Total Ministry	83	3,634,101	3,634,184	223	83	3,633,878
25	Treasury Board						
	Secretariat	24,107	1,126	25,233	...	24,107	1,126
	Canada School of Public Service	1,300	13,183	14,483	730	570	13,183
	Office of the Commissioner of Lobbying	...	186	186	186	...	...
	Office of the Public Sector Integrity Commissioner	...	66	66	66	...	...
	Total Ministry	25,407	14,561	39,968	982	24,677	14,309
26	Veterans Affairs						
	Department	6,000	20,920	26,920	26,920	...	...
	Total Ministry	6,000	20,920	26,920	26,920	...	...
27	Western Economic Diversification						
		11,276	4,557	15,833	15,833	...	...
	Total Government	33,712,703	66,115,714	99,828,417	50,446,248	1,101,695	48,280,474

(1) Includes an amount of \$(414,246) to adjust the amount available from previous years.

Section 2

2012-2013

Public Accounts of Canada

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — An environmentally sustainable agriculture, agri-food and agri-based products sector.

- **Program Activity** — On-farm action

Agriculture and Agri-Food Canada (AAFC) supports farmers through direct on-farm programming that identifies environmental risks and opportunities and promotes the continuous growth of the stewardship ethic within the agriculture and agri-food industry. AAFC supports farmers through agri-environmental risk assessment and planning; providing expertise, information and incentives to increase the adoption of sustainable agriculture practices at the farm and landscape levels; investigating and developing new approaches that encourage and support the adoption of sustainable agriculture practices; and increasing the recognition of the value of sustainable agriculture practices. This program supports environmental stewardship and helps reduce the sector's overall impact on the

environment. It contributes to a cleaner environment and healthier living conditions for Canadian people, and a more profitable agriculture sector.

- **Program Activity** — Environment knowledge, technology, information and measurement

Agriculture and Agri-Food Canada (AAFC) is focused on supporting the sector through initiatives that enable them to use a more systematic management approach to making decisions with respect to environmental risks and help identify suitable corrective actions. AAFC is conducting basic and applied research to improve scientific understanding of agriculture's interactions with the environment on the key environmental challenges facing Canada and its regions; developing sustainable agricultural practices and validating environmental and economic performance at the farm and landscape levels; and developing, enhancing and using agri-environmental indicators, greenhouse gas accounting systems and economic indicators to assess the sector's environmental and economic sustainability. This program provides the platform for innovation and discovery of technologies and strategies to improve the agri-environmental performance of the sector.

Strategic Outcome — A competitive agriculture, agri-food and agri-based products sector that proactively manages risk.

- **Program Activity** — Business risk management

Agriculture and Agri-Food Canada has a comprehensive business risk management program to better equip producers with the tools and capacity to manage business risks. This program provides coverage for small income declines, margin-based support for larger income losses, a disaster relief framework for rapid assistance to producers and production insurance to protect farmers against production losses due to uncontrollable natural hazards. In addition, assistance to producers through the provision of Financial Guarantees facili-

tates the marketing of producers' products when market conditions and prices may be more favourable.

- **Program Activity** — Trade and market development

Agriculture and Agri-Food Canada (AAFC) acts as Canada's agricultural trade advocate, working to break down trade barriers at home and abroad and expand opportunities for the agriculture, agri-food and agri-based products sector. AAFC assists the sector in identifying new domestic and global opportunities, markets and ways to enhance productivity, competitiveness and prosperity. AAFC also works to distinguish Canadian products under Brand Canada International and the Domestic Branding Strategy to expand and deepen the sector's strengths in the marketplace.

- **Program Activity** — Food safety and biosecurity risk management systems

Agriculture and Agri-Food Canada supports producers and organizations in the development and implementation of food safety, biosecurity and traceability risk management systems to prevent and control risks to the animal and plant resource base thus strengthening the sector against widespread diseases and losses in domestic and foreign markets. The risk management systems are national, government-recognized on-farm and/or post-farm Hazard Analysis of Critical Control Points (HACCP) or HACCP-based food safety systems, National Biosecurity Systems and a National Agriculture and Food Traceability System. These systems also support emergency management to limit the spread of animal and plant diseases, thereby reducing economic, environmental and social impacts of a crisis. A National Animal and Plant Biosecurity Strategy provides overall policy direction ensuring efforts are targeted at the highest possible biosecurity risks. Eligible recipients include national or regional non-profit organizations, producers and industry stakeholders.

• **Program Activity** — Regulatory efficiency facilitation

Agriculture and Agri-Food Canada is undertaking initiatives to ensure that the regulatory environment promotes sector innovation, investment and competitiveness. The Department recognizes that with the rapid pace of technological advancement and emerging gaps between international and domestic regulatory policies, Canada's regulatory environment will need to increase capacities and accelerate modernization to be responsive. The initiatives will involve working with stakeholders along the value chain to enhance their ability to fulfill regulatory requirements, and collaborating with federal partners and industry to find ways of streamlining the regulatory burden through targeted actions on sector priorities, while at the same time maintaining Canada's strong regulatory system with respect to health and safety. Improving the timeliness and transparency of science-based regulatory decision-making will also contribute to improved public and stakeholder confidence.

• **Program Activity** — Farm products council of Canada

Established through the *Farm Products Agencies Act* (the Act), the Farm Products Council of Canada (FPCC) is a unique public interest oversight body which reports to Parliament through the Minister of Agriculture and Agri-Food (the Minister). The Act provides for the creation of national marketing and promotion research agencies. The FPCC supervises these agencies and works with them to ensure that the supply management system for poultry and eggs and the check-off system for beef cattle work in the balanced interest of all stakeholders, from producers to consumers. The FPCC also provides advice to the Minister, maintains relationships with provincial governments and is an active proponent of portfolio management.

Strategic Outcome — An innovative agriculture, agri-food and agri-based products sector.

• **Program Activity** — Science, innovation and adoption

Agriculture and Agri-Food Canada contributes to the competitiveness of the agriculture, agri-food and agri-based products sector by supporting innovation designed to improve profitability in new and existing products, services, processes and markets. Coordinated and informed decision-making is supported with strategic foresight, research, and information sharing contributing to integrated planning engaging industry, government and academia. Collaborative action is promoted to accelerate the flow of science and technology along the innovation continuum in support of industry defined strategies for future success. Farmers, agri-entrepreneurs and agri-based small and medium sized enterprises are supported in their efforts to adopt new technologies and commercialize new products and services. Pathfinding and transformational research, help to define future opportunities and prepare the sector for emerging opportunities and challenges.

• **Program Activity** — Agri-business development

This program activity builds awareness of the benefits and encourages the use of sound business management practices, while also enabling businesses in the sector to be profitable and invest where needed to manage the natural resource base sustainably and to market and produce safe food and other products. The Agri-business development program funds provincial and territorial activities related to business management practices and skills that: strengthen the capacity of businesses in the sector to assess the financial implications of business improvements, including the impact of environmental plans, food safety systems and inno-

vation projects on their business profitability; manage transformation, respond to change and adopt innovation in business operations; help the agri-business owner understand their financial situation, implement effective action and business management plans/practices and provide for enhanced participation by young or new entrants, First Nations clients, and clients in specific sub-sectors in transition.

• **Program Activity** — Rural and co-operatives development

Rural and co-operatives development supports community development through two distinct components: First, it leads an integrated, government-wide approach, called the Canada's Rural Partnership, through which the government aims to coordinate its policies towards the goal of economic and social development and renewal of rural Canada. It develops partnerships with federal departments, provincial and rural stakeholders and offers tools to enable rural communities to use their innovative capacity to capture the value of local amenities, and to achieve greater local or regional economic competitiveness.

Second, it facilitates the development of co-operatives as an effective self-help tool for Canadians and communities to address their needs and capture economic opportunities. It provides advice across government on policies and programs affecting co-operatives and builds partnerships within the federal government and with the co-operative sector, the provinces and other key stakeholders to support the development of co-operatives.

• **Program Activity** — Canadian parimutuel agency

Section 204 of the Criminal Code of Canada designates the Minister of Agriculture and Agri-Food as the indi-

vidual responsible for the policy and regulatory functions pertaining to pari-mutuel wagering on horse races. The Canadian Pari-Mutuel Agency (CPMA) is a special operating agency within AAFC that regulates and supervises pari-mutuel betting on horse racing at racetracks across Canada, with the objective of ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public. Costs associated with the activities of the CPMA are recovered through a levy on every dollar bet on horse races in Canada. The levy is currently set at eight-tenths of a cent of every dollar bet. CPMA's strategic plans are focused on regulating and supervising pari-mutuel wagering on horse races in the most modern, effective and transparent manner.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Dairy Commission

Strategic Outcome — To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

- **Program Activity** — Administer milk supply management system

Set support prices for butter and skim milk powder. Determine and recommend National quota for industrial milk production. Facilitate within the dairy industry. Administer Domestic Seasonality (supply and demand) Program.

Canadian Food Inspection Agency

Strategic Outcome — A safe and accessible food supply and plant and animal resource base.

- **Program Activity** — Food safety program

The Food safety program aims to mitigate risks to public health associated with diseases and other health hazards in the food supply system and to manage food safety emergencies and incidents. The program achieves its objectives by promoting food safety awareness through public engagement and verification of compliance by industry with standards and science-based regulations. The program delivers initiatives to verify that consumers receive food safety and nutrition information and to mitigate unfair market practices targeting consumers and industry. Collaboration with other governments and stakeholders further enhances the Agency's ability to track, detect and mitigate risks associated with food and the food supply system, including food-borne illness. This program supports public health and instills confidence in Canada's food system.

- **Program Activity** — Animal health and zoonotics program

The Animal health and zoonotics program aims to mitigate risks to Canada's animal resource base, animal feeds and animal products, which are integral to a safe and accessible food supply system as well as to public health. The program achieves its objectives by mitigating risks to Canada's animals (including livestock and aquatic animals) from regulated diseases, managing animal disease emergencies and incidents, mitigating and managing risks to livestock and derived food products associated with feed, promoting animal welfare and guarding against deliberate threats to the animal resource base. The program helps to mitigate risks associated with animal diseases that can be transmitted to

humans by controlling diseases within animal populations. This program supports the health of Canada's animal resources and instills confidence in the safety of Canada's animals, animal products and by-products, and production systems.

- **Program Activity** — Plant resources program

The Plant resources program aims to mitigate risks to Canada's plant resource base, which is integral to a safe and accessible food supply, as well as to public health and environmental sustainability. The program achieves its objectives by regulating agricultural and forestry products; mitigating risks to the plant resource base (including crops and forests) from regulated pests and diseases; regulating the safety and integrity of seeds, fertilizers and plant products; and managing plant health emergencies and incidents. The program also guards against deliberate threats to the plant resource base, facilitates the introduction of emerging plant technologies and protects the rights of plant breeders. Achieving the objectives of the program instills confidence in Canada's plants, plant production systems and plant products, and contributes to the health of Canada's plant resources.

- **Program Activity** — International collaboration and technical agreements

The CFIA's International collaboration and technical agreements program contributes to a coherent, predictable, and science-based international regulatory framework that facilitates meeting regulatory requirements of importing countries' food, animals and plants, and their products, resulting in the facilitation of multi-billion dollar trade for the Canadian economy. The program achieves its objectives through actively participating in international forums for the development of international science-based rules, standards, guidelines and policies and, the management of sanitary and phytosanitary committees established under

international agreements. The CFIA's active promotion of the Canadian science-based regulatory system with foreign trading partners and negotiations to resolve scientific and technical issues contribute to market access.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Grain Commission

Strategic Outcome — Canada's grain is safe, reliable and marketable and Canadian grain producers are protected.

- **Program Activity** — Grain quality research program

The *Canada Grain Act* requires the Canadian Grain Commission (CGC) to undertake, sponsor and promote research related to grains. The CGC conducts research in support of the grain quality assurance system (GQAS) to address emerging issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CGC's Grain Research Laboratory (GRL) researches methods to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the GQAS. The grain quality research program is funded by appropriations.

- **Program Activity** — Producer protection program

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to en-

sure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions. The producer protection program is funded by a combination of revolving fund revenue and appropriations.

- **Program Activity** — Quality assurance program – Revolving fund

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end-use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain.

- **Program Activity** — Quantity assurance program – Revolving fund

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity Assurance System. To maintain relevancy and to address constantly changing industry demands, ongoing

technical support is provided in support of the grain quantity assurance system.

- **Program Activity** — Producer protection program – Revolving fund

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

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- **Program Activity** — Quality assurance program

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Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services – Revolving fund

See introductory text.

- **Program Activity** — Internal services

See introductory text.

Farm Credit Canada

Strategic Outcome — Farm Credit Canada supports the federal government's vision for continued growth and prosperity in the agriculture industry.

Source of authorities							Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$	\$			\$	\$	\$	\$	
Department											
...	620,125,288	...	...	620,125,288	1	Operating expenditures				
...	...	61,253,396	...	61,253,396	1a	Operating expenditures					
...	...	8,590,619	...	8,590,619	1b	Operating expenditures — To authorize the transfers of appropriations					
...	...	...	...	...	1c	Operating expenditures — To authorize the transfers of appropriations				
...	...	1	...	1		Transfer from: Vote 1 (Foreign Affairs and International Trade)					
...	...	...	671,530	671,530		Vote 20				
...	...	...	447,700	447,700		TB Vote 15 ⁽¹⁾				
...	...	...	949,753	949,753		TB Vote 25 ⁽¹⁾				
...	...	...	37,730,772	37,730,772		TB Vote 30 ⁽¹⁾				
...	...	...	28,948,402	28,948,402		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(583,470)	(583,470)		Vote 1 (Health)				
...	...	...	(9,680,000)	(9,680,000)		Vote 5 (Foreign Affairs and International Trade)				
...	...	...	(16,630)	(16,630)		Vote 20				
...	...	...	(6,373,344)	(6,373,344)		Vote 25				
...	...	...	(4,844,917)	(4,844,917)						
...	620,125,288	69,844,016	47,249,796	737,219,100		Total — Vote 1	669,912,504	67,306,596	...	704,941,276	
...	26,746,894	...	...	26,746,894	5	Capital expenditures				
...	...	1	...	1	5b	Capital expenditures — To authorize the transfers of appropriations					
...	...	1	...	1	5c	Capital expenditures — To authorize the transfers of appropriations					
...	...	...	...	...		Transfer from: Vote 5 (Foreign Affairs and International Trade)				
...	...	...	16,630	16,630		Vote 25				
...	...	...	2,816,300	2,816,300		TB Vote 33 ⁽¹⁾				
...	...	...	5,302,130	5,302,130						
...	26,746,894	2	8,135,060	34,881,956		Total — Vote 5	27,722,021	7,159,935	...	28,848,626	
...	423,115,000	...	...	423,115,000	10	Grants and contributions				
...	...	4,600,000	...	4,600,000	10a	Grants and contributions					
...	...	206,053,947	...	206,053,947	10b	Grants and contributions					
...	...	...	(1,640,000)	(1,640,000)		Transfer to Vote 20				
...	423,115,000	210,653,947	(1,640,000)	632,128,947		Total — Vote 10	512,905,333	119,223,614	...	359,941,850	
...	75,462,212	...	5,395,012	80,857,224	(S)	Contributions to employee benefit plans	80,857,224	...	...	80,766,056
...	77,516	...	...	77,516	(S)	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board — Salary and motor car allowance	77,516	...	...	77,536

Ministry Summary — Continued

Source of authorities							Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	500,000,000	...	(145,420,120)	354,579,880	(S)	Contribution payments for the AgriStability program	354,579,880	...	...	160,083,297
...	410,000,000	...	267,986,995	677,986,995	(S)	Contribution payments for the AgriInsurance program	677,986,995	...	...	571,643,883
...	131,400,000	...	60,815,825	192,215,825	(S)	Grant payments for the AgriInvest program	192,215,825	...	...	224,158,458
...	94,000,000	...	(31,393,420)	62,606,580	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	62,606,580	...	...	44,949,155
...	90,000,000	...	(25,954,697)	64,045,303	(S)	Grant payments for the AgriStability program	64,045,303	...	...	129,254,806
...	29,000,000	...	(374,742)	28,625,258	(S)	Contribution payments for the AgriInvest program	28,625,258	...	...	24,270,703
...	13,111,013	...	(12,906,906)	204,107	(S)	Loan guarantees under the <i>Canadian Agricultural Loans Act</i>	204,107	...	...	141,041
...	5,000,000	(2,500,000)	(2,000,000)	500,000	(S)	Canadian Cattlemen's Association Legacy Fund	500,000	...	...	4,893,823
...	404,500	...	(404,500)	...	(S)	Contributions in support of the Assistance to the Pork Industry Initiative	...	...	...	...
600,000	200,000	(100,000)	(100,000)	600,000	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	600,000	...
4,176,048	(48,000)	...	48,000	4,176,048	(S)	Canadian Pari-Mutuel Agency Revolving Fund	...	...	...	...
...	...	...	(50,255)	(50,255)		To reimburse TB Vote 30	...	...	...	...
4,176,048	(48,000)	...	(2,255)	4,125,793		Total	(1,240,186)	...	5,365,979	(253,649)
...	...	110,870,000	(97,233,915)	13,636,085	(S)	Contribution payments for the Agricultural disaster relief program/AgriRecovery	13,636,085	...	...	230,881,403
...	...	...	100,000	100,000	(S)	Grant payments for the Agricultural disaster relief program/AgriRecovery	100,000	...	...	...
...	...	...	(53,570)	(53,570)	(S)	Grants in support of the Cost of Production Benefit	(53,570)	...	...	(5,784)
...	...	...	(558,164)	(558,164)	(S)	Grant payments for the Canadian Agriculture Income Stabilization program Inventory Transition Initiative	(558,164)	...	...	(1,732,956)
...	...	...	(47,902)	(47,902)	(S)	Class grant payments for the Transitional Industry Support program	(47,902)	...	...	(63,445)
...	...	...	(15,213)	(15,213)	(S)	Class grant payments for the Farm Income program	(15,213)	...	...	(80,733)
...	...	...	(4,771,735)	(4,771,735)	(S)	Contributions for agricultural risk management — Enhanced Spring Credit Advance program Business Risk Management	(4,771,735)	...	...	(6,139,593)
...	...	...	(20,871)	(20,871)	(S)	Grants in support of the Grain and Oilseed Payment program	(20,871)	...	...	(33,725)
...	...	...	(8,766)	(8,766)	(S)	Grant payments for the AgriInvest Kickstart program	(8,766)	...	...	(141,473)

(S)	Contribution payments for the AgriInvest Kickstart program	(118,030)	...	...	(118,030)	...	...	(395,935)
(S)	Refunds of amounts credited to revenues in previous years	46,309	...	...	46,309	...	...	8,359
(S)	Spending of proceeds from the disposal of surplus Crown assets	6,592,253	...	...	6,592,253	...	2,940,628	3,443,918
(S)	Contribution payments for the Canadian Agriculture Income Stabilization program Inventory Transition Initiative	(1,255,802)	...	...	(1,255,802)	...	...	(202,916)
(S)	Contributions in support of Business Risk Management programs under the Agricultural Policy Framework — Province-Based programs	(8,500)	...	...	(8,500)	...	...	(531,392)
(S)	Contributions in support of the Grain and Oilseed Payment program	(14,751)	...	...	(14,751)	...	...	...
	Appropriations not required for the current year	...	...	...	...	...	...	(1,067,964)
Total Department — Budgetary		69,840,216	388,767,965	2,418,594,423	2,884,155,827	2,681,559,075	193,690,145	8,906,607
Canadian Dairy Commission								
15	Program expenditures	3,935,119	...	3,935,119	...	...	...	4,479,524
	Transfer from: TB Vote 15 ⁽¹⁾	2,274	...	2,274	...	...	...	...
	TB Vote 30 ⁽¹⁾	148,703	...	148,703	...	...	...	...
	Total — Vote 15	150,977	...	3,935,119	4,086,096	4,086,096	...	...
(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)	260,530,148	...	...	260,530,148	69,215,982	191,314,166	4,246,778
Total Agency —								
	Budgetary	150,977	...	3,935,119	4,086,096	4,086,096	...	4,479,524
	Non-budgetary	...	...	...	260,530,148	69,215,982	...	4,246,778
Canadian Food Inspection Agency								
20	Operating expenditures and contributions	536,868,665	...	...	536,868,665	...	...	...
20a	Operating expenditures and contributions — To authorize the transfers of appropriations	9,178,630	...	...	9,178,630	...	...	...
20c	Operating expenditures and contributions — To authorize the transfers of appropriations	22,568,836	...	...	22,568,836	...	...	...
	Transfer from: Vote 1	6,373,344	...	...	6,373,344	...	...	...
	Vote 1 (Foreign Affairs and International Trade)	467,640	...	...	467,640	...	...	...
	Vote 10	1,640,000	...	...	1,640,000	...	...	...
	TB Vote 15 ⁽¹⁾	369,864	...	...	369,864	...	...	...
	TB Vote 25 ⁽¹⁾	34,060,148	...	...	34,060,148	...	...	...
	TB Vote 30 ⁽¹⁾	20,492,326	...	...	20,492,326	...	...	...
	Transfer to: Vote 1	(447,700)	...	...	(447,700)	...	...	...
	Vote 1 (Foreign Affairs and International Trade)	(167,500)	...	...	(167,500)	...	...	...
	Vote 25	(6,196,400)	...	...	(6,196,400)	...	...	...
	Vote 95 (Canadian Heritage)	(252,000)	...	...	(252,000)	...	...	...
	Total — Vote 20	56,339,722	31,747,466	536,868,665	624,955,853	598,623,500	26,332,353	579,207,923

Ministry Summary — Concluded

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	14,583,400	...	...	14,583,400	25	Capital expenditures				
...	...	671,508	...	671,508	25a	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	25b	Capital expenditures — To authorize the transfers of appropriations				
...	...	272,314	...	272,314	25c	Capital expenditures — To authorize the transfers of appropriations				
...	...	4,844,917	...	4,844,917		Transfer from: Vote 1				
...	...	426,000	...	426,000		Vote 5 (National Defence)				
...	...	6,196,400	...	6,196,400		Vote 20				
...	...	15,286,881	...	15,286,881		TB Vote 33 ⁽¹⁾				
...	...	(2,816,300)	...	(2,816,300)		Transfer to Vote 5				
...	14,583,400	943,823	23,937,898	39,465,121		Total — Vote 25	31,533,159	7,931,962	...	13,755,212
...	79,424,507	...	2,466,827	81,891,334	(S)	Contributions to employee benefit plans	81,891,334	...	...	84,443,586
...	53,161,000	...	7,596,651 ⁽¹⁾	60,757,651	(S)	Spending of Revenues pursuant to Section 30 of the <i>Canadian Food Inspection Agency Act</i>	30,636,010	...	30,121,641	55,851,348
...	1,500,000	...	37,575,440	39,075,440	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	39,075,440	...	...	4,223,367
249,114	...	...	331,822	580,936	(S)	Spending of proceeds from the disposal of surplus Crown assets	290,219	...	290,717	212,539
...	...	...	318	318	(S)	Refunds of amounts credited to revenues in previous years	318	...	...	...
...	...	...	5,745	5,745	(S)	Collection agency fees	5,745	...	...	2,382
249,114	685,537,572	32,691,289	128,254,423	846,732,398		Total Agency — Budgetary	782,055,725	34,264,315	30,412,358	737,696,357
...	4,829,788	...	...	4,829,788		Canadian Grain Commission				
...	...	26,796,227	...	26,796,227	30	Program expenditures				
...	...	...	3,596	3,596	30a	Program expenditures				
...	...	...	...	...		Transfer from TB Vote 30 ⁽¹⁾				
...	4,829,788	26,796,227	3,596	31,629,611		Total — Vote 30	31,629,611	...	...	35,237,639
...	622,222	...	...	622,222	(S)	Contributions to employee benefit plans	622,222	...	...	622,222
39,704,815	...	...	...	39,704,815	(S)	Canadian Grain Commission Revolving Fund	4,847,958	...	34,856,857	(1,098,073)

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Business risk management	53,252,456	33,566,064	...	...	...	1,387,126,729	1,387,126,729	5,500,000	691,460	...	...	1,434,879,185	1,420,001,333	...	...	...	...	...
Trade and market development	74,833,392	59,555,212	...	...	...	222,036,185	204,676,928	...	...	...	...	296,869,577	264,232,140	...	...	...	...	...
Food safety and biosecurity risk management systems	39,590,328	37,555,575	...	835,101	400,666	82,583,310	54,421,998	1,540,000	...	...	...	121,468,739	92,378,239	...	...	...	...	...
Regulatory efficiency facilitation	23,693,104	11,720,760	...	...	...	...	...	...	...	...	...	23,693,104	11,720,760	...	...	...	...	...
Farm Products Council of Canada	3,404,166	2,998,099	...	...	...	600,000	...	...	...	...	...	4,004,166	2,998,099	...	...	...	...	...
Science, innovation and adoption	209,048,195	206,792,296	...	585,331	553,623	165,521,311	111,710,583	15,960,000	15,882,454	...	...	359,194,837	303,174,048	...	...	...	...	...
Agri-business development	10,465,642	5,484,194	...	...	...	78,254,691	64,059,525	...	...	...	...	88,720,333	69,543,719	...	...	...	...	...
Rural and co-operatives development	14,856,906	11,362,106	...	...	...	4,892,000	4,115,371	...	...	...	...	19,748,906	15,477,477	...	...	...	...	...
Canadian Pari-Mutuel Agency	14,866,793	9,464,839	...	...	...	...	...	10,741,000	10,705,025	...	...	4,125,793	(1,240,186)	...	...	...	...	...
On-farm action	48,599,931	40,901,642	...	683,634	...	76,991,450	72,189,226	21,800,000	20,126,408	...	...	104,475,015	92,964,460	...	...	...	...	...
Environmental knowledge, technology, information and measurement	86,189,252	80,697,304	...	...	...	2,350,000	2,231,702	2,900,000	...	...	...	85,639,252	82,929,006	...	...	...	...	...
Internal services	320,359,030	312,371,031	...	32,777,890	26,767,732	...	...	11,800,000	11,758,783	...	...	341,336,920	327,379,980	...	...	...	...	...
Sub-total	899,159,195	812,469,122	...	34,881,956	27,722,021	2,020,355,676	1,900,532,062	70,241,000	59,164,130	...	...	2,884,155,827	2,681,559,075	...	...	...	...	...
Revenues netted against expenditures	(70,241,000)	(59,164,130)	...	...	...	...	...	(70,241,000)	(59,164,130)	...	...	...	...	...	...	...	...	...
Total Department — Budgetary	828,918,195	753,304,992	34,881,956	27,722,021	2,020,355,676	1,900,532,062	...	...	...	...	...	2,884,155,827	2,681,559,075	...	...	...	...	...
Canadian Dairy Commission																		
Administer milk supply management system —																		
Budgetary	4,086,096	4,086,096	...	...	...	...	...	...	...	...	...	4,086,096	4,086,096	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	260,530,148	69,215,982	...	...	260,530,148	69,215,982	...
Total Agency — Budgetary	4,086,096	4,086,096	...	...	...	...	...	...	...	...	...	4,086,096	4,086,096	...	...	4,086,096	4,086,096	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	260,530,148	69,215,982	...	...	260,530,148	69,215,982	...
Canadian Food Inspection Agency																		
Food safety program	352,099,774	340,352,043	...	17,472,995	13,248,955	...	...	...	...	...	...	369,572,769	353,600,998	...	...	369,572,769	353,600,998	...
Animal health and zoonotics program	162,894,597	130,603,450	...	8,915,063	5,953,011	38,868,956	38,868,956	...	...	...	...	210,678,616	175,425,417	...	...	210,678,616	175,425,417	...

Plant resources program	90,998,254	86,488,346	1,702,063	1,702,063	792,755	792,755	...	...	93,493,072	88,983,164
International collaboration and technical agreements	34,273,432	32,438,750	...	...	900,000	900,000	...	...	35,173,432	33,338,750
Internal services	126,439,509	120,078,266	11,375,000	10,629,130	...	...	...	...	137,814,509	130,707,396
Sub-total	766,705,566	709,960,855	39,465,121	31,533,159	40,561,711	40,561,711	...	...	846,732,398	782,055,725
Total Agency — Budgetary	766,705,566	709,960,855	39,465,121	31,533,159	40,561,711	40,561,711	...	...	846,732,398	782,055,725
Canadian Grain Commission										
Grain quality research program	11,055,383	11,055,383	...	...	...	...	...	...	11,055,383	11,055,383
Producer protection program	6,548,159	3,711,368	...	...	...	...	507,734	330,960	6,040,425	3,380,408
Quantity assurance program	19,024,592	12,520,212	...	...	...	...	12,160,296	12,851,409	6,864,296	(331,197)
Quality assurance program	63,196,607	40,035,541	...	...	...	...	30,215,362	32,055,643	32,981,245	7,979,898
Internal services	15,049,754	15,049,754	...	...	...	...	...	...	15,049,754	15,049,754
Sub-total	114,874,495	82,372,258	...	...	...	...	42,883,392	45,238,012	71,991,103	37,134,246
Revenues netted against expenditures	(42,883,392)	(45,238,012)	...	...	...	...	(42,883,392)	(45,238,012)	...	...
Total Agency — Budgetary	71,991,103	37,134,246	...	...	...	...	...	...	71,991,103	37,134,246
Farm Credit Canada — Non-budgetary										
	...	...	...	...	...	...	...	...	19,767,653,000	...
Total Ministry — Budgetary	1,671,700,960	1,504,486,189	74,347,077	59,255,180	2,060,917,387	1,941,093,773	...	...	3,806,965,424	3,504,835,142
Non-budgetary	...	...	...	...	...	...	...	...	20,028,183,148	69,215,982

Source of authorities

Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
					Department Grants				
...	131,400,000	...	60,815,825	192,215,825	(S) Grant payments for the AgriInvest program	192,215,825	...	...	224,158,458
...	90,000,000	...	(25,954,697)	64,045,303	(S) Grant payments for the AgriStability program	64,045,303	...	...	129,254,806
...	5,000,000	(2,500,000)	(2,000,000)	500,000	(S) Canadian Cattlemen's Association Legacy Fund	500,000	...	...	4,893,823
...	999,000	(700,000)	...	299,000	Agricultural research in universities and other scientific organizations in Canada	149,890	149,110	...	100,462
					Grants to foreign recipients for participation in international organizations supporting agriculture				
...	673,000	600,000	...	1,273,000	(S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	1,136,820	136,180	...	654,389
600,000	200,000	(100,000)	(100,000)	600,000	Grant payments to the Organisation for Economic Co-operation and Development	75,000	...	600,000	...
...	75,000	...	...	75,000	Grant payments for the Churchill Port utilisation program	3,776,404	823,596	...	75,000
...	...	4,600,000	...	4,600,000	Grant payments for the Canadian Wheat Board transition costs program	169,373,315	13,326,685	...	...
...	...	182,700,000	...	182,700,000	(S) Grant payments for the Canadian agriculture income stabilization program inventory transition initiative	(558,164)	...	...	(1,732,956)
...	...	...	(558,164)	(558,164)	(S) Grants in support of the Cost of production benefit	(53,570)	...	...	(5,784)
...	...	...	(53,570)	(53,570)	(S) Grant payments for the AgriInvest kickstart program	(8,766)	...	...	(141,473)
...	...	...	(8,766)	(8,766)	(S) Class grant payments for the Transitional industry support program	(47,902)	...	...	(63,445)
...	...	...	(47,902)	(47,902)	(S) Class grant payments for the Farm income program	(15,213)	...	...	(80,733)
...	...	...	(15,213)	(15,213)	(S) Grants in support of the Grain and oilseed payment program	(20,871)	...	...	(33,725)
...	...	...	(20,871)	(20,871)	(S) Grant payments for the Agricultural Disaster Relief program/AgriRecovery	100,000	...	...	...
...	...	...	100,000	100,000					
600,000	228,347,000	184,600,000	32,156,642	445,703,642	Total — Grants	430,668,071	14,435,571	600,000	357,078,822

Contributions

(S) Contribution payments for the AgriStability program
(S) Contribution payments for the AgriInsurance program
(S) Payments in connection with the *Agricultural Marketing Programs Act*
Contributions to accelerate the pace of innovation and facilitate the adoption of new technologies

...	64,229,778	...	...	(1,640,000)	62,589,778	51,701,074	10,888,704	...	41,898,590
...
...	52,694,938	(1,882,041)	...	14,078,553	64,891,450	62,764,368	2,127,082	...	65,515,610
...	48,400,000	(670,000)	...	(340,500)	47,389,500	7,506,592	39,882,908	...	...
...	29,472,848	...	...	...	29,472,848	21,353,883	8,118,965	...	570,019
...	29,000,000	...	...	(374,742)	28,625,258	28,625,258	...	...	24,270,703
...	28,361,000	(1,000,000)	...	...	27,361,000	27,361,000	...	...	21,361,000
...	26,554,494	596,071	...	13,379,176	40,529,741	36,931,697	3,598,044	...	45,860,182
...	24,825,577	10,406,708	...	(4,829,324)	30,402,961	18,937,730	11,465,231	...	21,815,205
...	24,139,000	(1,625,406)	...	3,402,880	25,916,474	23,491,159	2,425,315	...	26,534,322
...	13,900,000	...	...	...	13,900,000	4,922,536	8,977,464	...	16,317,025
...	13,111,013	...	...	(12,906,906)	204,107	204,107	...	...	141,041
...	13,014,133	7,481,292	...	190,113	20,685,538	14,162,100	6,523,438	...	15,316,598
...	8,900,000	6,172,142	...	...	15,072,142	9,609,313	5,462,829	...	9,227,859
...	7,484,000	(2,592,000)	...	...	4,892,000	4,115,371	776,629	...	6,259,173
...	5,382,000	...	...	...	5,382,000	5,321,592	60,408	...	3,142,316
...	864,000	...	...	...	864,000	771,958	92,042	...	646,313
...	404,500	...	...	(404,500)	...	...	...	...	...
...	...	110,870,000	...	(97,233,915)	13,636,085	13,636,085	...	...	230,881,403
...	...	1,500,000	...	...	1,500,000	800,000	700,000	...	...
...	...	...	...	(4,771,735)	(4,771,735)	(4,771,735)	...	...	(6,139,593)
...	...	...	...	(118,030)	(118,030)	(118,030)	...	...	(395,935)
...	...	...	...	(1,255,802)	(1,255,802)	(1,255,802)	...	...	(202,916)
...	...	...	...	(8,500)	(8,500)	(8,500)	...	...	(531,392)
...	...	...	...	(14,751)	(14,751)	(14,751)	...	...	...
...	...	...	...	...	...	...	...	...	34,554,908
...	1,467,883,513	134,323,947	(27,555,426)	1,574,652,034	1,469,863,991	1,469,863,991	104,788,043	...	1,382,743,681
600,000	1,696,230,513	318,923,947	4,601,216	2,020,355,676	1,900,532,062	1,900,532,062	119,223,614	600,000	1,739,822,503

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	1,500,000	...	37,575,440	39,075,440	Canadian Food Inspection Agency Contributions	39,075,440	...
...	124,750	...	1,337,021	1,461,771	(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,461,771	...
...	112,000	...	(112,000)	...	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	...	...
...	7,000	...	17,500	24,500	Contributions to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	...	690
...	...	...	...	...	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	24,500	...
...	1,743,750	...	38,817,961	40,561,711	Total Agency	40,561,711	...
600,000	1,697,974,263	318,923,947	43,419,177	2,060,917,387	Total Ministry	1,941,093,773	600,000
						119,223,614	1,745,224,816

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Business risk management	5,500,000	691,460	13,295
Food safety and biosecurity risk management systems	1,540,000	...	...
Science, innovation and adoption	15,960,000	15,882,454	15,605,371
Canadian Pari-Mutuel Agency	10,741,000	10,705,025	11,143,498
On-farm action	21,800,000	20,126,408	17,791,636
Environmental knowledge, technology, information and measurement	2,900,000	...	...
Internal services	11,800,000	11,758,783	7,495,383
Total Department — Budgetary	70,241,000	59,164,130	52,049,183
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Administer milk supply management system			
Loan repayments	260,530,148	69,215,982	4,246,778
Total Agency — Non-budgetary	260,530,148	69,215,982	4,246,778
Canadian Grain Commission			
Budgetary (respendable revenues)			
Producer protection program — Revolving Fund	507,734	330,960	491,345
Quantity assurance program — Revolving Fund	12,160,296	12,851,409	13,470,874
Quality assurance program — Revolving Fund	30,215,362	32,055,643	33,111,888
Total Agency — Budgetary	42,883,392	45,238,012	47,074,107
Total Ministry — Budgetary	113,124,392	104,402,142	99,123,290
Non-budgetary	260,530,148	69,215,982	4,246,778

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments — (1)		
Loans, investments and advances — Farm Credit Canada — Dividends	56,430,000	17,500,000
Canadian Dairy Commission	958,925	390,905
Hog industry loan loss reserve program	2,401,922	2,437,773
	59,790,847	20,328,678
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	4,855,993	14,365,069
Adjustments to prior year's payables	5,098,575	9,171,632
	9,954,568	23,536,701
Sales of goods and services —		
Rights and privileges	5,420,758	4,560,934
Lease and use of public property	8,994,804	6,472,581
Services of a regulatory nature	23,164,717	23,550,952
Services of a non-regulatory nature	16,097,504	15,277,484
Sales of goods and information products —		
Internal support services	...	7,424,414
Sundries	225,797	376,319
	225,797	7,800,733
Other fees and charges —		
Services to other government departments —		
Human resources management services	574,526	...
Information management services	1,305,657	...
Information technology services	9,239,380	...
Communications services	434,893	...
Real property services	204,327	...
Sundries	1,929,298	2,168,892
	13,688,081	2,168,892
	67,591,661	59,831,576
Proceeds from the disposal of surplus Crown assets	4,829,324	4,699,393
Miscellaneous revenues	10,493,324	10,156,336
Total Department	152,659,724	118,552,684
Canadian Food Inspection Agency		
Other revenues —		
Refunds of previous years' expenditures	1,715,417	2,434,227

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Sales of goods and services —		
Rights and privileges	2,808	2,160
Lease and use of public property	78,356	77,556
Services of a regulatory nature	55,838,190	56,488,105
Other fees and charges	280,938	2,198
	56,200,292	56,570,019
Proceeds from the disposal of surplus Crown assets	331,822	316,879
Miscellaneous revenues	1,968,201	944,524
Total Agency	60,215,732	60,265,649
Canadian Grain Commission		
Other revenues —		
Refunds of previous years' expenditures	5,233	...
Sales of goods and services —		
Services of a regulatory nature	42,069,183	43,803,627
Services of a non-regulatory nature	3,659,479	3,601,715
Other fees and charges —		
Interest and penalties	7	131
Net gain on exchange	98	138
Deferred revenues	(1,421)	1,921
	(1,316)	2,190
	45,727,346	47,407,532
Proceeds from the disposal of surplus Crown assets	34,455	58,224
Total Agency	45,767,034	47,465,756
Ministry Summary		
Other revenues —		
Return on investments	59,790,847	20,328,678
Refunds of previous years' expenditures	11,675,218	25,970,928
Sales of goods and services	169,519,299	163,809,127
Proceeds from the disposal of surplus Crown assets	5,195,601	5,074,496
Miscellaneous revenues	12,461,525	11,100,860
Total Ministry	258,642,490	226,284,089

(1) Interest unless otherwise indicated.

Section 3

2012-2013

Public Accounts of Canada

Atlantic Canada Opportunities
Agency

Department
Enterprise Cape Breton Corporation

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A competitive Atlantic Canadian economy.

- **Program Activity** — Enterprise development

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. The Atlantic Canada Opportunities Agency (ACOA) will work in partnership with Atlantic Canadian enterprises, stakeholders, industry and institutions to improve the growth and productivity of Atlantic Canada's economy, leading to increased competitiveness, earned incomes and job creation.

ACOA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, which includes: assisting enterprises, particularly small and medium-sized ones, to help them

start, expand or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

- **Program Activity** — Community development

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the foundation of economic development and are critical for economic prosperity. The Atlantic Canada Opportunities Agency (ACOA) recognizes the importance of these communities in an economic development framework and supports their efforts to develop the resources they need to assume full responsibility for their own economic development. For those reasons, ACOA focuses targeted efforts and strategies toward community development and also aims to provide and maintain quality public infrastructure. ACOA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support, coordinate economic development, react to economic challenges, and finally, work with Infrastructure Canada and the Provinces to oversee/ensure the flow of federal funds allocated to each region through the various infrastructure funding streams. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom-up process that helps to develop the tools, resources and initiatives that support individual and unique strategic development.

- **Program Activity** — Policy, advocacy and coordination

The Atlantic Canada Opportunities Agency's (ACOA) Policy, and (PAC) Program Activity is central to identifying and effectively responding to opportunities and challenges facing the regional economy. PAC provides intelligence, analysis and well-grounded advice on a broad range of issues and topics, and informs and supports decision making by the Agency and the Minister. In offering strategic, researched policy positions that reflect the region's potential; influencing national policies and programs that affect Atlantic Canada's development and interests; and in coordinating other policies and programs within the region to form integrated approaches to development, PAC helps carry the Agency's agenda forward and helps ensure that ACOA overall remains relevant and responsive to the opportunities and challenges in Atlantic Canada.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Enterprise Cape Breton Corporation

Strategic Outcome — A competitive and sustainable Cape Breton economy.

- **Program Activity** — Human resource obligations

The programs included under Human Resource Obligations are nondiscretionary items that the Enterprise Cape Breton Corporation (ECBC) is required to deliver to former Cape Breton Development Corporation (CBDC) employees following the dissolution of

CBDC. They are ongoing liabilities, many of which will continue beyond 20 years. They are a result of post employment benefits and various human resource strategies (operation closure). They include early retirement incentive programs, liability for future employee benefits, workers' compensation obligations, and a domestic coal subsidy program.

- **Program Activity** — Environmental obligations

As part of the transfer of the Cape Breton Development Corporation's (CBDC) assets and liabilities to the Enterprise Cape Breton Corporation (ECBC), ECBC will assume stewardship responsibility for all former land holdings of the CBDC. This includes all environmental obligations related to these sites. ECBC is required to comply with environmental laws and regulations as they pertain to current activities, as well as activities of past operations. To properly meet these obligations, ECBC will enter into a strategic partnership arrangement with Public Works and Government Services Canada (PWGSC), similar to that previously in place between CBDC and PWGSC. As part of this relationship, projects are planned and managed by PWGSC with oversight, monitoring and funding provided by ECBC. It is anticipated that all of the long-term environmental obligations will be completed by 2055, except the mine water obligation, which may require management in perpetuity. ECBC will also work with numerous partners, such as the Centre for Sustainability in Energy and the Environment at Cape Breton University, Sydney Tar Ponds Agency, the Province of Nova Scotia, Environment Canada, and the private sector to explore alternative sources of energy related to the former CBDC's land holdings that could potentially lead to commercial development opportunities. This includes research into the production of green fuel crops, geothermal energy from the mine water, as well as the carbon storage potential of the residual coal within the Sydney coal field.

- **Program Activity** — Property development and management

Through this program activity, the Enterprise Cape Breton Corporation (ECBC) has the ability to purchase, lease, sell land and hold mortgages. The development and management of property holdings are used by the corporation as a development tool to complement funding programs. Surplus revenues from real property leases and land sales go directly into economic development projects within ECBC's mandate area. In addition, as part of the land transfer/disposal process, the corporation makes lands available for lease or sale to businesses and organizations in an effort to foster economic development opportunities. Both activities serve to support the economic development mandate of the corporation. In addition to land holdings, ECBC's real property assets include the corporation's head office at Sydney, Nova Scotia, Point Edward Resource Centre (agricultural property), Port Hawkesbury business facility (office space), and the Northside facility (manufacturing space). As a result of the transfer of the assets and liabilities of the Cape Breton Development Corporation (CBDC) to ECBC upon CBDC's dissolution, ECBC will own and operate a number of water treatment and storage facilities, as well as the Dominion Coal Yard and Sydney Mines Coal Yard required to support the contractual obligation to sell coal to current and former employees.

- **Program Activity** — Commercial development

Due to the size and make-up of the Cape Breton economy and its distance from major markets, access to capital remains one of the greatest challenges for businesses. The ability to access capital from traditional lenders, venture capitalists and other levels of government is limited. Recognizing the challenges faced by Small and Medium-size enterprises, the Enterprise Cape Breton Corporation, through this program activity, works with potential and existing entrepreneurs to assess and to provide as appropriate various forms of assistance including but not limited to equity,

secured and unsecured loans, as well as non-repayable contributions. The assistance provides a source for capital investment in support of initiatives such as marketing, improved efficiency, innovation, human resource initiatives, trade development activities and capital assistance.

- **Program Activity** — Community economic development

Structural adjustment has been taking place in the Cape Breton economy over the past decade due to the closure of the Island's major industries and the downsizing of the fishing industry. The economic climate on the Island has presented significant challenges for many communities in terms of attracting investment and realizing opportunities. Through this program activity, the Enterprise Cape Breton Corporation works to engage and empower communities to take control of their destiny by pursuing opportunities leading to sustainable economic development. Working in cooperation with communities and community-led organizations, activities pursued in support of this program activity range from developing and implementing overall strategies for economic development to supporting the business environment, skill development activities, and new and/or improved community infrastructure.

- **Program Activity** — Policy and advocacy

Fundamental to the Enterprise Cape Breton Corporation's (ECBC) mandate is the Corporation's policy and advocacy role that assists in identifying the opportunities and challenges facing the Island, as well as informing and supporting decision making both within and outside the Corporation. ECBC's policy and advocacy functions focus on a range of activities including research, analysis, planning and reporting, as well as working to advance the interests, priorities and concerns of Cape Breton Island in government decisions and actions. The Policy and Advocacy function exists to inform and support decision making by the Corporation and the Minister, providing intelligence, analysis

and well-grounded advice on a number of issues and topics. The Policy and Advocacy function helps carry the Corporation's forward agenda, plays an integral role in developing focused and adaptable approaches to issues, and helps ensure that the Corporation overall remains relevant to the opportunities and challenges facing Cape Breton. In developing the advocacy agenda for Cape Breton, ECBC works to ensure that national and provincial officials are aware of the needs of the region and that Cape Breton interests, priorities and concerns are considered when policy is developed. Research and analysis are required to understand the economic challenges and opportunities facing Cape Breton and to guide the advocacy and policy making activities of the Corporation.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary — Concluded

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	57,268,000	...	...	57,268,000	10	Enterprise Cape Breton Corporation				
...	...	3,399,000	...	3,399,000	10b	Payments to the Enterprise Cape Breton Corporation				
...	57,268,000	3,399,000	...	60,667,000		Total — Vote 10	60,667,000	...	...	77,191,000
...	57,268,000	3,399,000	...	60,667,000		Total Agency — Budgetary	60,667,000	...	...	77,191,000
23,679	364,728,890	17,177,951	12,230,769	394,161,289		Total Ministry — Budgetary	376,328,947	17,813,029	19,313	407,644,781

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Department																		
Enterprise development	29,676,010	23,882,072	...	...	154,547,484	...	155,974,379	...	...	...	...	...	...	...	...	184,223,494	179,856,451	...
Community development	16,227,950	12,203,495	...	...	85,844,816	...	76,316,598	...	...	...	...	...	...	...	...	102,072,766	88,520,093	...
Policy, advocacy and coordination	11,990,432	11,509,635	...	...	1,200,000	...	894,320	...	...	...	...	...	...	...	...	13,190,432	12,403,955	...
Internal services	34,007,597	34,881,448	...	...	...	...	...	...	...	...	...	...	...	...	...	34,007,597	34,881,448	...
Total Department — Budgetary	91,901,989	82,476,650	...	...	241,592,300	...	233,185,297	...	...	...	...	...	...	...	...	333,494,289	315,661,947	...
Enterprise Cape Breton Corporation — Budgetary	60,667,000	60,667,000	...	...	...	...	...	...	...	...	...	...	...	...	...	60,667,000	60,667,000	...
Total Ministry — Budgetary	152,568,989	143,143,650	...	...	241,592,300	...	233,185,297	...	...	...	...	...	...	...	...	394,161,289	376,328,947	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,000,000	...	(1,400,000)	600,000	Department Grants	533,094	66,906	...	360,446
Grants to organizations to promote economic cooperation and development									
Contributions									
Contributions under the Business development program									
...	104,923,293	5,978,951	26,058,000	136,960,244	Contributions for the Atlantic Innovation Fund	136,938,024	22,220	...	128,003,183
...	59,949,000	(500,000)	(9,025,967)	50,423,033	Contribution for the Innovative Communities Fund	50,327,794	95,239	...	52,891,156
...	45,000,000	...	(13,032,977)	31,967,023	Contributions under the Community futures program	27,965,488	4,001,535	...	33,305,911
...	12,642,000	...	...	12,642,000	Contributions under the Atlantic policy research initiatives	12,582,399	59,601	...	12,641,584
...	700,000	...	...	700,000	Contributions for the Community Infrastructure Improvement Fund	583,583	116,417	...	369,595
...	...	8,300,000	...	8,300,000	Items not required for the current year	4,254,915	4,045,085	...	...
...	...	...	...	...		...	...	...	8,898,245
...	223,214,293	13,778,951	3,999,056	240,992,300	Total — Contributions	232,652,203	8,340,097	...	236,109,674
...	225,214,293	13,778,951	2,599,056	241,592,300	Total Ministry	233,185,297	8,407,003	...	236,470,120

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	21,572,060	15,502,237
Adjustments to prior year's payables	2,406,701	692,177
	23,978,761	16,194,414
 Proceeds from the disposal of surplus Crown assets	 19,313	 35,491
 Miscellaneous revenues —		
Contribution recoveries (loans, advances and accounts receivables)	43,785,840	42,526,651
Recognition of revenues on accounts receivables	2,643	489,269
Interest and other charges to clients	463,792	211,190
Sundries	48,551	74,269
	44,300,826	43,301,379
Total Ministry	68,298,900	59,531,284

Section 4

2012-2013

Public Accounts of Canada

Canada Revenue Agency

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Taxpayers meet their obligations and Canada's revenue base is protected.

- **Program Activity** — Reporting compliance

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities. Activities for enhancing compliance include: increasing taxpayers' understanding of their tax obligations through outreach activities, client service, and education; identifying and addressing non-compliance through risk assessment, audit and investigation; and establishing strategic partnerships with stakeholders to leverage compliance efforts.

- **Program Activity** — Assessment of returns and payment processing

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

- **Program Activity** — Taxpayer and business assistance

Assisting taxpayers and businesses in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media such as, Website, pamphlets and brochures; targeted outreach activities and services; income and commodity tax rulings and interpretations; *Canada Pension Plan* and *Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

- **Program Activity** — Accounts receivable and returns compliance

Identifying and addressing non-compliance with the registration, filing, remittance and payment requirements of the various Acts administered by the Canada Revenue Agency. The activities support the prevention, detection and early resolution of non-compliance with filing, reporting, and remitting obligations, as well as, the collection of accounts receivable relating to individual and corporate tax returns, employer source deductions, Goods and Services Tax/ Harmonized Sales Tax, other levies, and accounts receivable administered on behalf of other government departments. These activities are achieved by identifying opportunities for program improvements, developing, implementing and maintaining national systems, policies, procedures and guidelines, and the application of business intelligence and technology.

- **Program Activity** — Appeals

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the CRA, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

Strategic Outcome — Eligible families and individuals receive timely and correct benefit payments.

- **Program Activity** — Benefit programs

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well being through administration of the Canada Child Tax Benefit, Goods and Services Tax/Harmonized Sales Tax Credit, Children's Special Allowances, the Disability Tax Credit, and the Universal Child Care Benefit, and Working Income Tax Benefit (WITB) advance payments as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories, and other federal government departments. Assisting benefit recipients in meeting their obligations through the provision of timely responses to their enquiries.

Strategic Outcome — Taxpayers and benefit recipients receive an independent and impartial review of their service-related complaints.

- **Program Activity** — Taxpayers' Ombudsman

Taxpayers' Ombudsman reports directly to the Minister of National Revenue and operates independently at arm's length from the management of the CRA and the CRA Board of Management, provides advice to the Minister of National Revenue about service matters in the CRA; addresses requests for reviews made by taxpayers and benefit recipients with respect to service

matters including the service rights outlined in the *Taxpayer Bill of Rights*; and identifies and reviews systemic and emerging service-related issues within the CRA that have a negative impact on taxpayers and benefit recipients.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
220,350,585	3,143,199,578	...	...	3,363,550,163	1	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1	1c	Operating expenditures — To authorize the transfers of appropriations	
...	...	...	7,600,000	7,600,000		Transfer from: Vote 1 (Public Works and Government Services)	
...	...	...	215,791,979	215,791,979		TB Vote 30 ⁽¹⁾	
...	...	...	(4,261,485)	(4,261,485)		Transfer to Vote 20 (Public Works and Government Services)	
220,350,585	3,143,199,578	1	219,130,494	3,582,680,658		Total — Vote 1	3,265,374,223
27,966,963	55,465,687	...	...	83,432,650	5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	262,895,972
...	...	...	8,045	8,045	(S)	Losses on foreign exchange	54,410,463
...	456,439,895	...	7,163,644	463,603,539	(S)	Contributions to employee benefit plans	690,096
...	...	...	...	...	(S)	Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister of the Atlantic Gateway — Salary and motor car allowance	...
...	77,516	...	...	77,516	(S)	Disbursements to provinces under the <i>Softwood Lumber Products Export Charge Act, 2006</i>	77,516
...	280,000,000	...	(143,087,238)	136,912,762	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	136,912,762
...	206,769,260	...	(39,792,471)	166,976,789	(S)	Children's Special Allowance payments	166,976,789
...	233,000,000	...	5,006,700	238,006,700	(S)	Payments under the <i>Energy Costs Assistance Measures Act</i>	238,006,700
...	...	...	2,000	2,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,000
...	...	...	132,607	132,607	(S)	Court awards — Tax	132,607
...	...	...	1,509,627	1,509,627	(S)	Court awards — Supreme Court	1,509,627
...	...	...	51,620	51,620	(S)	Appropriations not required for the current year	51,620
...
248,317,548	4,374,951,936	1	50,125,028	4,673,394,513		Total Ministry — Budgetary	4,318,468,143
							55,100,559
							299,825,811
							4,351,291,626

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements

Treasury Board Vote 33 — Capital budget carry forward.

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Reporting compliance	1,231,802,479	1,168,989,852		1,259,000	1,483,701		...	...		...	...		...	...		1,233,061,479	1,170,473,553	
Assessment of returns and payment processing	741,466,080	676,550,013		1,756,000	1,024,853		...	...		33,775,010	33,775,010		...	...		709,447,070	643,799,856	
Taxpayer and business assistance	372,993,531	362,730,660		449,000	511,860		140,672,917	136,912,762		46,875,044	46,875,044		...	...		467,240,404	453,280,238	
Accounts receivable and returns	689,808,253	661,346,800		3,165,000	2,316,744		...	...		151,445,818	151,445,818		...	...		541,527,435	512,217,726	
compliance	225,576,639	205,295,919		425,000	298,429		...	...		13,548,195	13,548,195		...	...		212,453,444	192,046,153	
Appeals	154,604,301	144,712,298		1,607,000	1,476,753		238,008,700	238,008,700		478,291	478,291		...	...		393,741,710	383,719,460	
Benefit programs	3,436,557	2,622,557		...	...		...	...		...	...		...	...		3,436,557	2,622,557	
Taxpayers' Ombudsman	1,121,883,382	1,005,776,843		74,771,650	38,700,375		...	...		84,168,618	84,168,618		...	...		1,112,486,414	960,308,600	
Internal services	4,541,571,222	4,228,024,942		83,432,650	45,812,715		378,681,617	374,921,462		330,290,976	330,290,976		...	...		4,673,394,513	4,318,468,143	
Sub-total	(330,290,976)	(330,290,976)		...	...		...	...		(330,290,976)	(330,290,976)		...	...		...	...
Revenues netted against expenditures																		
Total Ministry — Budgetary	4,211,280,246	3,897,733,966		83,432,650	45,812,715		378,681,617	374,921,462		...	...		...	...		4,673,394,513	4,318,468,143	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
760,155	3,000,000	...	...	3,760,155	Contributions	...	...
					Contributions in support of the Charities Regulatory Reform		2,410,496
					Other transfer payments		
...	280,000,000	...	(143,087,238)	136,912,762	(S) Disbursements to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	136,912,762	213,871,447
...	233,000,000	...	5,006,700	238,006,700	(S) Children's special allowance payments	238,006,700	223,545,787
...	...	...	2,000	2,000	(S) Payments under the <i>Energy Costs Assistance Measures Act</i>	2,000	1,496
...	513,000,000	...	(138,078,538)	374,921,462	Total — Other transfer payments	374,921,462	437,418,730
760,155	516,000,000	...	(138,078,538)	378,681,617	Total Ministry	374,921,462	439,829,226

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Assessment of returns and payment processing	33,775,010	33,775,010	29,050,554
Accounts receivable and returns compliance	151,445,818	151,445,818	141,185,288
Taxpayer and business assistance	46,875,044	46,875,044	47,077,392
Appeals	13,548,195	13,548,195	13,212,263
Benefit programs	478,291	478,291	366,325
Internal services	84,168,618	84,168,618	84,291,888
Total Ministry — Budgetary	330,290,976	330,290,976	315,183,710

Revenues

Description	Current year	Previous year
	\$	\$
Tax revenues —		
Income tax —		
Personal	114,269,384,780	109,315,577,274
Corporate	33,115,926,063	31,701,857,473
Non-residents	5,072,673,610	5,300,927,458
	152,457,984,453	146,318,362,205
Goods and services tax (GST)/Harmonized sales tax (HST)	14,373,479,444	14,266,611,219
Less: Government tax remission order credit to persons	(1,833,252,657) (4,030,473,878)	(1,856,959,382) (3,894,064,620)
	8,509,752,909	8,515,587,217
Excise tax — Motive fuel — Gasoline	4,171,241,841	4,143,297,155
Excise tax — Aviation gasoline and diesel fuel — Aviation gasoline and jet fuel	97,223,359	83,908,108
Diesel fuel	1,055,784,673	1,041,510,313
	1,153,008,032	1,125,418,421
Excise duties —		
Spirits	678,749,897	671,664,838
Beer	638,542,942	616,720,287
Spirit coolers	24,841,610	26,144,351
Wine	262,152,772	244,283,119
Cigarettes	1,479,849,041	1,540,081,943
Cigars	6,557,733	5,211,413
Manufactured tobacco	47,922,094	53,462,359
	3,138,616,089	3,157,568,310
Change on refund of duty and deposits for softwood lumber	(4,285)	...
Softwood lumber product export charge	160,151,265	234,270,929
	160,146,980	234,270,929
Air travellers security charge	635,576,248	631,002,817

Revenues — Concluded

Description	Current year		Previous year	
	\$	\$	\$	\$
Other excise taxes and duties —				
Manufacturers' taxes —				
Automotive air conditioners	157,647,329	150,006,081		
Insurance premium	10,187,825	13,461,718		
Green levy	22,286,577	21,754,926		
Sundries	(212,490)	21,813		
	189,909,241	185,244,538		
Total tax revenues	170,416,235,793	164,310,751,592		
Other revenues —				
Refunds of previous years' expenditures —				
Refunds of previous years' expenditures	466,612	908,735		
Adjustments to prior year's payables	2,197,272	5,176,204		
	2,663,884	6,084,939		
Sales of goods and services —				
Rights and privileges	157,500	130,000		
Lease and use of public property	...	57		
Services of a regulatory nature —				
Fees for collecting Employment Insurance and Canada Pension Plan	330,290,976	315,183,710		
Ruling fees	1,957,825	1,569,312		
Sundries	249,098	275,329		
	332,497,899	317,028,351		
Services of a non-regulatory nature —				
Administration of provincial programs	102,538,655	103,122,081		
Other government departments cost recoveries	61,164,198	138,638,695		
Sundries	317,058	637,546		
	164,019,911	242,398,322		
Sales of goods and information products —				
Sale of unclaimed goods, seals, etc.	53,094	45,992		
Other fees and charges —				
Administration charge dishonoured payment instruments	345	565		
Deferred revenues	296,232	133,943		
Interest on other revenues — Other	5,910	9,897		
Employee Benefit Plan cost recoveries not				
respendable	12,923,829	15,787,346		
Sundries	22,663	265,238		
	13,248,979	16,196,989		
	509,977,383	575,799,711		
Proceeds from the disposal of surplus Crown assets	132,607	165,406		
Total other revenues				
	3,302,206,150	3,013,947,484		
Total Ministry	174,231,215,817	167,906,749,132		

Description

Current year

\$

Previous year

\$

Miscellaneous revenues —

Interest and penalties —

Personal income tax

Corporate income tax

Goods and services tax (GST)/Harmonized sales

tax (HST), excise tax, duties and other air

travellers security charge

Interest paid on refunds —

Personal income tax

Corporate income tax

Goods and services tax (GST)/Harmonized sales

tax (HST), customs import duties and excise tax

Gifts to the Crown

Net gain on exchange

Sundries —

Court fines

Recovery of employee benefits

Other

Total other revenues

Total Ministry

Section 5

2012-2013

Public Accounts of Canada

Canadian Heritage

Department

Canada Council for the Arts

Canadian Broadcasting Corporation

Canadian Museum for Human Rights

Canadian Museum of Civilization

Canadian Museum of Immigration at Pier 21

Canadian Museum of Nature

Canadian Radio-television and

Telecommunications Commission

Library and Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Film Board

National Gallery of Canada

National Museum of Science and Technology

Public Service Commission

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Telefilm Canada

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Canadian artistic expressions and cultural content are created and accessible at home and abroad.

• Program Activity — Cultural industries

This program activity supports the Canadian cultural sector to ensure that a range of Canadian cultural content is produced and is accessible to domestic and international audiences. It also creates conditions that foster sustainability of the Canadian cultural industries. This program activity aims to enable Canadian cultural creators and entrepreneurs to produce, market and export Canadian cultural content. This is achieved through delivering programs and services in the form of grants, contributions, tax credits, and policy regulatory and legislative measures. The core concept of this program activity is to encourage the creation of Canadian cultural content and its consumption both at home and abroad.

• Program Activity — Arts

This program activity is necessary to improve Canadians' access to varied artistic experiences and to contribute to the sustainability of the arts sector. This is accomplished through funding programs that support the presentation of professional arts festivals or performing arts series; the improvement of arts and heritage infrastructure; the improvement of business and management capacity of arts and heritage organizations; a greater integration of arts and heritage within municipal planning; as well as institutions that offer training of the highest calibre, in preparation for professional artistic careers. The core concept of this program is to encourage access, sustainability and excellence in the arts for all Canadians.

• Program Activity — Heritage

This program activity is necessary to ensure that Canada's cultural heritage is preserved and accessible to Canadians today and in the future. It enables the heritage sector to improve professional knowledge, skills and practices, to preserve and present heritage collections and objects, and to create and circulate exhibitions and other forms of heritage content. This is accomplished by providing funding such as grants, contributions and tax incentives; information, expertise, training and other services; and regulatory and legislative measures. The primary goal of this program activity is to promote the preservation and presentation of Canada's cultural heritage.

Strategic Outcome — Canadians share, express and appreciate their Canadian identity.

• Program Activity — Official languages

Canadian Heritage is responsible for the planning, implementation and management of the Official Languages Support Programs pertaining to the promotion of linguistic duality within Canada and the devel-

opment of official language minority communities, in accordance with Canadian Heritage's mandate pursuant to article 43 of the *Official Languages Act* (OLA). This activity connects to the Government Outcome "A diverse society that promotes linguistic duality and social inclusion." Canadian Heritage plays a coordination and support role among federal institutions in the implementation of their commitment to the development of official language minority communities and to the promotion of linguistic duality, as conferred by article 42 of the OLA. Canadian Heritage is also responsible for the horizontal coordination of the Official Languages Program covering all activities of federal institutions subject to the OLA, including language of service or of work, support for linguistic duality within Canada and support for the development of official language minority communities.

• Program Activity — Engagement and community participation

This program activity aims to ensure that Canadians are engaged and have the opportunity to participate in the civil, social and cultural aspects of life in Canada and in their communities. This is accomplished through funding programs and initiatives that support the efforts of communities to build stronger citizen engagement and social inclusion through the performing and visual arts; express, celebrate and preserve local heritage; and contribute to increasing the respect for and awareness of human rights in Canada and develop innovative and culturally appropriate solutions to the social, cultural, economic and other obstacles that impede Aboriginal peoples' community and personal prospects. This program activity has strong social benefits, as it contributes to the preservation of the history and identity of Canada's diverse communities, while offering a way for traditions and identities to evolve over time. The program activity supports the Department's mandate to strengthen Canadian identity and values and build attachment to Canada.

- **Program Activity** — Promotion of and attachment to Canada

This program activity promotes Canadian identity through building trust, pride and a sense of national purpose in Canadians. It represents and celebrates Canada to Canadians and Canada to the world, showcasing ingenuity, achievements, innovations, excellence and leadership; and expresses shared values, cultural diversity and Canada's place in the global community. It also promotes civic education and participation among young Canadians through exchanges, forums, youth-led projects, and community service, as well as provides them with the opportunity to learn about and understand Canada's society, diversity, history and institutions. The core concept of this program activity is to promote Canadian values to Canadians and the world.

Strategic Outcome — Canadians participate and excel in sports.

- **Program Activity** — Sport

This program activity promotes development and excellence in sports among Canadians and Canadian communities. This is accomplished through program initiatives that provide direct support to Canadian high-performance athletes; enhance Canada's ability to host the Canada Games and international sport events in Canada; support the development of excellence in the Canadian sport system; and contribute to increasing participation in sports by Canadians of all ages and abilities. This program activity provides funding, expertise and other services to Canadian athletes, sport organizations and event organizers. The core concept of this program activity is to enhance and promote Canadian participation and excellence in sport, through sport stakeholders and sport events.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
- See introductory text.

Canada Council for the Arts

Strategic Outcome — A vibrant and dynamic arts sector in Canada.

- **Program Activity** — Grants and services to support creation, production and dissemination of arts for individuals and organizations

Provides grants and services to professional Canadian artists and arts organizations.

- **Program Activity** — Arts promotion to foster public knowledge and appreciation of the Canadian arts and culture

To encompass all activities within the organization for the promotion of arts at the national and international levels including partnerships and networks with multiple stakeholders, rental of art works, recognizing artistic excellence with our different prizes.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Broadcasting Corporation

Strategic Outcome — A national public broadcasting service exists that is primarily Canadian in content and connects citizens to the Canadian experience.

- **Program Activity** — Television, radio and digital services

As mandated in the 1991 *Broadcast Act* CBC/Radio-Canada provides a comprehensive range of national, regional and local radio, television, and digital services for Canadians. This incorporates programming that informs, enlightens and entertains in English, French, Aboriginal languages, and in foreign languages on Radio Canada International. Execution of these services is tailored to the uniqueness of the markets served.

- **Program Activity** — Transmission and distribution of programs

The distribution of the national broadcasting service to Canadians in virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/Radio-Canada transmitters, payments to privately-owned affiliates carrying CBC/Radio-Canada programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Museum for Human Rights

Strategic Outcome — Enhanced knowledge of human rights, with special but not exclusive reference to Canada, in order to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

- **Program Activity** — Museum content and program

In becoming the world's first museum dedicated to the exploration of human rights, the Canadian Museum for Human Rights (CMHR) is breaking new ground; there is no precedent for a museum of this nature. In its early years, the primary focus of this activity will be on establishing an innovative and unique public program that includes developing a sound research and scholarship capacity; accessible and engaging exhibits and educational programming that promote reflection and dialogue; a strong capacity of national outreach, engagement and service to Canadians; and strong marketing and communications to ensure a high level of awareness about the CMHR and its programs and services.

- **Program Activity** — Stewardship and corporate management

The Stewardship and corporate management activity is aimed at ensuring the private and public funds invested in the Museum are managed in a transparent, accountable manner; that resources are effectively deployed, developed, directed, administered and controlled; and that the corporation optimizes the value it contributes to Canadians and Canadian society.

- **Program Activity** — Accommodation

The focus of this activity in the early years will be to manage all stages of the capital construction project - including choosing the final design - leading to its commissioning and public opening. The Board will be fully accountable for overseeing all aspects of the building project, including choosing the final design, establishing the time-frames for construction and managing risks throughout. Prior to the opening of the facility, the museum will also be establishing the appropriate mechanisms to provide for effective, efficient operations and maintenance and its ongoing security, accessibility and sustainability.

Canadian Museum of Civilization

Strategic Outcome — Interest in, knowledge of and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects, exhibitions, programs and research reflecting a Canadian perspective.

- **Program Activity** — Accommodation
Managing and maintaining all facilities and related security and hosting services.
- **Program Activity** — Exhibit, educate and communicate
Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

- **Program Activity** — Collect and research

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Museum of Immigration at Pier 21

Strategic Outcome — Canadians are engaged in building and exploring the stories, themes and history of Canadian immigration as it continues to unfold.

- **Program Activity** — Accommodations
The Accommodation Program Activity provides secure and functional facilities that meet all safety and building code requirements including a renovated Museum facility that furthers the vision and mandate of the Museum. It ensures that the Museum's leased facilities: support the realization of the Museum's mandate; contribute to a rich, welcoming and engaging visitor experience; and are safe, secure and accessible. Capital improvements to the facilities optimize the use of the space for public programming, are managed prudently and respect the historic nature of the site. Accommodation includes: Leasehold Improvements and Building Operations, including Security.

- **Program Activity** — Visitor experience and connections

The Visitor Experience and Connections Program Activity aims to give the Museum's audience access to rich content and programming that reflects the diverse experiences and contributions of immigrants throughout Canada's history. It is also designed to engage Canadians extensively in building and exploring these key themes by encouraging them to share their stories and to research their own family's immigration story. The Museum conducts research and presents vibrant studies of immigration to Canada through a wide variety of layered mediums including: permanent and temporary exhibitions; onsite and outreach programs; travelling exhibitions; publications; virtual exhibitions; and other web and social media tools. Visitor Experience and Connections includes: Research and Content Development; Interpretation and Connections (including Public Programming and Exhibits); National Outreach and Partnerships; and Visitor Services and Amenities, including volunteers' activities.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Museum of Nature

Strategic Outcome — Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programmes and research reflecting a special but not exclusive perspective on Canada.

- **Program Activity** — Accommodation

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

- **Program Activity** — Public education programmes

Develops and maintains exhibitions, programmes, electronic and print publications, the museum's website nature.ca and activities to foster an understanding of, and empathy with, nature.

- **Program Activity** — Research

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining networks and linkages with Canadian and international scientific communities.

- **Program Activity** — Collections management

Develops, preserves and makes accessible collections of natural history specimens, objects and information

materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Radio-television and Telecommunications Commission

Strategic Outcome — Canadians have access to a wide variety of high quality Canadian produced programming and to reliable, affordable and high quality telecommunication services.

- **Program Activity** — Canadian telecommunications

The Telecommunications Act requires that the Canadian Radio-television and Telecommunications Commission regulate and supervise the telecommunications industry by approving tariffs and fostering competition. The Commission's regulation of the telecommunications industry is based on an increased reliance on market forces and, where required, effective and efficient regulation. As a result of the Commission's regulation of the telecommunications industry, Canadians have access to reliable telephone and other high-quality telecommunications services at affordable prices.

- **Program Activity** — Canadian broadcasting

The Broadcasting Act requires the Canadian Radio-television and Telecommunications Commission regulate and monitor broadcasters and broadcast-

ing services, including radio, television, cable distribution and direct-to-home satellite systems, through the issuance of licenses. This program is important in order to ensure the predominance of Canadian content and by providing Canadians with a full access to the broadcasting system, as participants in the industry and as audiences.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Library and Archives of Canada

Strategic Outcome — Current government information is managed to support government accountability.

- **Program Activity** — Development of regulatory instruments and recordkeeping tools

Library and Archives Canada (LAC), working collaboratively with central agencies, federal departments and institutions, and other stakeholders, plays a lead role in developing standards, tools and best practices for information management and recordkeeping. LAC facilitates the management of information within federal institutions through the approval and issuance of Records Disposition Authorities and the development of recordkeeping tools, guides and guidelines that support the advancement of the government's Recordkeeping Initiative. LAC provides input on information management policy by chairing and participating in various intergovernmental committees.

- **Program Activity** — Collaboration in the management of government records of business value to ensure their availability

LAC offers advice, support, services and training to federal institutions, which enables them to manage their information effectively and helps them comply with the requirements of the Directive on Recordkeeping. LAC carries out these functions by providing direction to national and international institutions, presenting papers at conferences, symposiums and forums, and developing and delivering training and awareness sessions. LAC also facilitates the disposition of government records, providing guidance and support on their storage, preservation, destruction and transfer. In addition, LAC works with the federal library community to ensure access to relevant information to support the work of decision makers, while maintaining the excellence of the Government of Canada's library services. LAC conducts research on topics of interest to federal libraries, coordinates the procurement of electronic information resources for federal libraries, supports the ADM Task Force on the Future of Federal Library Services and manages relationships with federal library partners. Finally, LAC contributes significantly to the accessibility of the government records that originate from the various institutions, for which it has responsibility and legislated authority under the *Access to Information Act*.

Strategic Outcome — Canada's continuing memory is documented and made accessible to current and future generations.

- **Program Activity** — Exploration of documentary resources

This program is aimed at distributing Canadian documentary resources and making them available to Canadians or to anyone interested in Canada, its society or its experience. To this end, strategies are put in place to provide Canadians with easier access to these documentary resources and increase their use among the

general public. By making available the documentary resources for which it or other heritage organizations are responsible, LAC contributes to the creation of new knowledge that will increase our understanding of Canada.

- **Program Activity** — Preservation of continuing memory

LAC manages a vast collection of materials in a wide range of formats, both digital and analog, to ensure their long-term preservation and accessibility to Canadians. Traditional and cutting-edge archival and preservation techniques ensure the long-term availability of both analog and relevant digital materials. The preservation of analog and digital materials includes all management activities and strategies aimed at ensuring the integrity, authenticity, and short- and long-term availability of Canada's continuing memory. There are various types of preservation activities: those related to the physical management of the collection, such as storage and circulation; those involving restoration, which include preventing documents from deteriorating and repairing already damaged documents; and those associated with reproduction and the making of replacement copies, which ensure the preservation and availability of documents that would otherwise be too fragile to access. On the digital side, innovative strategies are implemented to maintain accessibility to documents in outdated formats and to ensure the originals are protected through backup and storage.

- **Program Activity** — Documentation of the Canadian experience

One of the pillars of LAC's mandate is to ensure that Canada's continuing memory reflects Canadian society and is of interest to current and future generations. The LAC collection consists of published and unpublished materials in a variety of formats, both analog and digital. The majority of LAC's acquisitions take place within a legislative framework. For example, Canadian publishers must deposit published material with LAC

in accordance with the Legal Deposit of Publications Regulations. As well, federal government records of archival value must be transferred to LAC when they cease being of operational value to the organization that produced them, in accordance with the *Library and Archives of Canada Act*. LAC builds its collection by acquiring material on the Canadian experience through donations and selective purchases, which are subject to rigorous criteria to ensure the collection's coherence and relevance.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Arts Centre Corporation

Strategic Outcome — Strong and dynamic performing arts in the National Capital Region and across Canada.

- **Program Activity** — Programming

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

- **Program Activity** — Accommodation

Operating and maintaining the National Arts Centre.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Strategic Outcome — The Battlefields Park of Quebec is a prestigious, natural, accessible, safe and educational historic and urban site.

- **Program Activity** — Conservation and development

As part of this program activity, the National Battlefields Commission (NBC) preserves the legacy of the Battlefields Park for future generations. To do so, the NBC ensures infrastructures maintenance and improvement when required, the horticultural landscape, and offers a protected site for all Canadian and foreign users and visitors.

- **Program Activity** — Public education and services

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this program, the National Battlefields Commission welcomes visitors, puts on exhibits and educational activities, provides quality public services, and disseminates information to users and visitors from both Canada and abroad.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Film Board

Strategic Outcome — Canadian stories and perspectives are reflected in audiovisual media and accessible to Canadians and the world.

- **Program Activity** — Audiovisual production

This program activity contributes to Canadians' understanding of the issues facing our country and raises awareness of Canadian viewpoints around the world.

As a public sector producer, the National Film Board (NFB) produces original audiovisual works that reflect diverse Canadian perspectives, including cultural, regional and aboriginal, and emanate from the diverse creators and communities that make up the country. This program activity operates where the private sector doesn't, allowing creators to explore artistic and technological advances in form and content. It also ensures the identification, development and nurturing of talent and creative skills, within filmmaking and other creative communities.

NFB programming is necessary to ensure that Canadians have access to diverse voices and content in both official languages. It promotes Canadian culture and values in events of national historic and cultural significance.

As Canadians' media consumption migrates online, the NFB provides leadership in the creation of innovative digital content in both official languages.

Production activities include the conceptualization, research, development and production of documentaries, animation films, new media content and other emerging forms.

- **Program Activity** — Accessibility and audience engagement

This program ensures that Canadians and world audiences are able to access, view, discuss and engage with innovative Canadian content that reflects Canadian stories and perspectives. As media consumption migrates online, Canadian content must be made available in all digital and mobile forms.

Delivery mechanisms include the distribution, marketing and commercialization of audiovisual works via a

diverse catalogue, a well-established stock footage library, the development of diversified markets (i.e.: theatrical, television, consumer and institutional) via online and traditional channels in Canada and abroad. These activities make works widely accessible across Canada, notably to underserved and remote communities, Aboriginal and Official language minority communities. NFB's accessibility and audience engagement activities contribute to a dynamic Canadian culture and heritage.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Gallery of Canada

Strategic Outcome — Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

- **Program Activity** — Accommodation

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

- **Program Activity** — Collections

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

- **Program Activity** — Outreach

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes: exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communications and marketing activities designed to reach as wide an audience as possible.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Museum of Science and Technology

Strategic Outcome — Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

- **Program Activity** — Sharing knowledge

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research and collection activities, it likewise guides the Corpo-

ration in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences in three primary ways: through its public facilities, its Web sites and its publications.

- **Program Activity** — Accommodation

Facilities are an integral part of museum operations. They do more than house staff; they also provide a venue for the public, and housing for the collection. Facilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

- **Program Activity** — Heritage preservation

Heritage preservation includes two main components, Collection management, which includes preservation and conservation, and Research, which comprises those activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural

resources, renewable resources including agriculture, scientific instrumentation and transportation.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Public Service Commission

Strategic Outcome — A highly competent, non-partisan and representative public service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

- **Program Activity** — Staffing services and assessment

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counseling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

- **Program Activity** — Oversight of integrity in staffing

The Oversight of integrity in staffing activity provides an accountability regime for the implementation of the appointment policy and regulatory framework for safe-

guarding the integrity of public service staffing and ensuring staffing is free from political influence. This activity includes monitoring departments' and agencies' staffing performance and compliance with legislative requirements; conducting audits and studies; carrying out investigations; and reporting to Parliament on the integrity of public service staffing.

- **Program Activity** — Appointment integrity and political impartiality

The Appointment integrity and political impartiality activity is focused on independently safeguarding merit and non-partisanship in the federal public service. This activity includes developing and advancing strategic policy positions and directions, conducting policy research, establishing Public Service Commission policies and standards, providing advice, interpretation and guidance, and administering delegated and non-delegated authorities.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
- See introductory text.

Public Service Labour Relations Board

Strategic Outcome — Resolution of labour relations issues in the federal public service and in Parliament in an impartial manner.

- **Program Activity** — Adjudication, mediation and compensation analysis and research

The Public Service Labour Relations Board (PSLRB) is an independent, quasi-judicial tribunal mandated by the *Public Service Labour Relations Act* to administer

the collective bargaining and grievance adjudication systems in the federal public service. It is also mandated by the *Parliamentary Employment and Staff Relations Act* to perform the same role for the institution of Parliament. Board members hold grievance adjudication and complaint hearings throughout Canada. The PSLRB provides conciliation and arbitration services to assist parties in the renewal and negotiation of new collective agreements; mediation services to help parties work together to resolve grievances and complaints; and training in alternative dispute resolution. Its compensation analysis and research services function consists of delivering information on comparative rates of pay, employee wages, terms and conditions of employment, and benefits in the public and private sectors. The PSLRB is required by statute to provide physical and administrative support services to the National Joint Council, but plays no direct role in its operations.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
- See introductory text.

Public Service Staffing Tribunal

Strategic Outcome — Fair and impartial resolution of disputes related to internal appointments and lay-offs in the Government of Canada.

- **Program Activity** — Adjudication and mediation of complaints filed under the *Public Service Employment Act*

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal

(the Tribunal) is: to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
- See introductory text.

Registry of the Public Servants Disclosure Protection Tribunal

Strategic Outcome — Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

- **Program Activity** — Reprisal hearings program
- The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

Telefilm Canada

Strategic Outcome — High quality audiovisual content is developed by Canadians and is promoted to audiences in Canada and internationally.

- **Program Activity** — Investment in the development of the Canadian audiovisual industry

Investments made in the development of the Canadian audiovisual industry aim to ensure that Canadian producers, directors, screenwriters and all artisans of the industry have opportunities to work in Canada. Telefilm manages the Canada Feature Film Fund. Through this fund, Telefilm financially supports the development and production (including treaty coproductions) of feature films that have potential for success in Canada and abroad. Financial participation may take various forms such as investments or conditionally repayable advances. Telefilm also financially supports events for industry professionals, specialized training initiatives, and career advancement opportunities for content creators from visible minority, aboriginal and official language minority communities. Financial participation is generally in the form of a contribution. In addition, Telefilm recommends to the Minister of Canadian Heritage the certification of audiovisual treaty coproductions.

- **Program Activity** — National and international Canadian content promotion support

Telefilm's promotion support activities enable Canadian distributors, producers and directors to ensure that the audiovisual content they produce is viewed and enjoyed by Canadians and international audiences. These activities are an essential element in promoting and protecting Canadian culture and cultural industries. They also enable the Canadian audiovisual industry to attract potential buyers, and private and foreign investors for existing or future projects to

be produced with Canadians – and thus for the benefit of the Canadian economy. As well, international promotion support of Canadian successes contributes to broader audience viewership and greater notoriety of Canadian content worldwide. Particular emphasis is given to the development and integration of digital initiatives to reach target audiences with innovative yet effective means. Promotion support activities include: – Direct financial support for the marketing and promotion of Canadian feature films generally in the form of conditionally repayable advances; – Financial support generally in the form of contributions for Canadian audiovisual companies to promote, sell and distribute their works at key markets and festivals. Support may also take the form of targeted business development activities to stimulate other sources of funding and new partnerships; and – Financial support to festivals and events that can demonstrate an ability to raise the profile, in Canada and abroad, of Canadian audiovisual content and talents. Support may take the form of a contribution.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	180,023,435	...	...	180,023,435	1	Department	
...	...	1,250,000	...	1,250,000	1a	Operating expenditures	
...	1b	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1	1c	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1		Transfer from: Vote 1 (Public Works and Government Services)	
...	1,000,000	1,000,000		Vote 10	
...	20,000	20,000		Vote 20 (Public Works and Government Services)	
...	605,255	605,255		TB Vote 15 ⁽¹⁾	
...	32,972	32,972		TB Vote 25 ⁽¹⁾	
...	9,223,392	9,223,392		TB Vote 30 ⁽¹⁾	
...	8,111,955	8,111,955		Transfer to: Vote 5	
...	(10,176,800)	(10,176,800)		Vote 55	
...	(222,902)	(222,902)		Vote 90 (Industry)	
...	(10,000)	(10,000)		Vote 95	
...	(84,000)	(84,000)		Deemed appropriations to Vote 1 (Indian Affairs and Northern Development) ⁽²⁾	
...	(780,420)	(780,420)		Total — Vote 1	
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980	5	Grants and contributions	
...	...	1	...	1	5a	Grants and contributions — To authorize the transfers of appropriations	
...	...	7,545,519	...	7,545,519	5b	Grants and contributions — To authorize the transfers of appropriations	
...	5c	Grants and contributions — To authorize the transfers of appropriations	
...	...	489,232	...	489,232		Transfer from: Vote 1	
...	10,176,800	10,176,800		Vote 1 (Fisheries and Oceans)	
...	5,000	5,000		Vote 1 (Indian Affairs and Northern Development)	
...	310,000	310,000		Vote 10	
...	500,000	500,000		Transfer to: Vote 5 (Veterans Affairs)	
...	(100,000)	(100,000)		Vote 10	
...	(127,000)	(127,000)		Vote 65	
...	(75,000)	(75,000)		Vote 95 (Industry)	
...	(734,765)	(734,765)		Deemed appropriations to Vote 10 (Indian Affairs and Northern Development) ⁽²⁾	
...	(38,700,980)	(38,700,980)		Total — Vote 5	
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...	489,232	...	489,232			
...	10,176,800	10,176,800			
...	5,000	5,000			
...	310,000	310,000			
...	500,000	500,000			
...	(100,000)	(100,000)			
...	(127,000)	(127,000)			
...	(75,000)	(75,000)			
...	(734,765)	(734,765)			
...	(38,700,980)	(38,700,980)			
...	1,077,016,980	8,034,752	(28,745,945)	1,056,305,787			
...			
...	180,023,435	1,250,002	7,719,452	188,992,889			
...	1,077,016,980	...	...	1,077,016,980			
...	...	1	...	1			
...	...	7,545,519	...	7,545,519			
...	...						

Ministry Summary — Continued

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	21,473,201	...	3,369,981	24,843,182	(S)	Contributions to employee benefit plans	24,843,182	...	...	25,811,435
...	77,516	...	...	77,516	(S)	Minister of Canadian Heritage and Official Languages — Salary and motor car allowance	77,516	...	...	77,551
...	2,000	...	...	2,000	(S)	Minister of State (Sport) — Motor car allowance	2,000	...	...	2,000
...	1,196,000	...	123,462	1,319,462	(S)	Salaries of the Lieutenant Governors	1,319,462	...	...	1,262,408
...	637,000	...	255,551	892,551	(S)	Payments under the <i>Lieutenant Governors Superannuation Act</i>	892,551	...	...	879,770
...	182,000	...	21,907	203,907	(S)	Supplementary retirement benefits — Former Lieutenant Governors	203,907	...	...	203,264
11,629	...	...	11,793	23,422	(S)	Spending of proceeds from the disposal of surplus Crown assets	11,861	...	11,561	2,737,806
11,629	1,280,608,132	9,284,754	(17,243,799)	1,272,660,716		Total Department — Budgetary	1,247,427,555	25,221,600	11,561	1,308,491,904
Canada Council for the Arts										
...	181,760,816	...	...	181,760,816	10	Payments to the Canada Council for the Arts	...	...	...	...
...	...	1	127,000	127,000	10a	Payments to the Canada Council for the Arts — To authorize the transfers of appropriations	...	...	...	...
...	...	...	(20,000)	(20,000)		Transfer from Vote 5	...	...	...	...
...	...	...	(500,000)	(500,000)		Transfer to: Vote 1	...	...	...	...
...	...	...	...	...		Vote 5	...	...	...	...
...	181,760,816	1	(393,000)	181,367,817		Total — Vote 10	181,367,816	1	...	181,417,816
...	181,760,816	1	(393,000)	181,367,817		Total Agency — Budgetary	181,367,816	1	...	181,417,816
Canadian Broadcasting Corporation										
...	967,284,060	...	...	967,284,060	15	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	...	...	...
...	...	32,200,000	...	32,200,000	15b	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	...	...	...
...	967,284,060	32,200,000	...	999,484,060		Total — Vote 15	999,484,060	...	...	1,028,047,060
...	4,000,000	...	...	4,000,000	20	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	103,035,000	...	...	103,035,000	25	Payments to the Canadian Broadcasting Corporation for capital expenditures	103,035,000	...	...	102,272,000
...	1,074,319,060	32,200,000	...	1,106,519,060		Total Agency — Budgetary	1,106,519,060	...	...	1,134,319,060
Canadian Museum for Human Rights										
...	10,000,000	...	...	10,000,000	30	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	...	...	...	...

30b	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	46,700,000	235,796	235,796	56,935,796	...	...	21,798,633
	Transfer from TB Vote 30 ⁽¹⁾					56,935,796	...	21,798,633
	Total — Vote 30	10,000,000	46,700,000	235,796	56,935,796	...	...	21,798,633
	Total Agency — Budgetary	10,000,000	46,700,000	235,796	56,935,796	...	...	21,798,633
	Canadian Museum of Civilization							
35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	62,453,730	...	...	62,453,730			
35c	Payments to the Canadian Museum of Civilization for operating and capital expenditures	906,652	...	1,004,449	1,004,449			
	Transfer from TB Vote 30 ⁽¹⁾					64,364,831	...	65,198,130
	Total — Vote 35	62,453,730	906,652	1,004,449	64,364,831	64,364,831	...	65,198,130
	Total Agency — Budgetary	62,453,730	906,652	1,004,449	64,364,831	...	...	65,198,130
	Canadian Museum of Immigration at Pier 21							
40	Payment to the Canadian Museum of Immigration at Pier 21	9,950,000	...	26,473	9,976,473			
	Transfer from TB Vote 30 ⁽¹⁾					9,976,473	...	9,974,440
	Total — Vote 40	9,950,000	...	26,473	9,976,473	...	...	3,850,160
	Appropriations not required for the current year					...	...	...
	Total Agency — Budgetary	9,950,000	...	26,473	9,976,473	...	...	13,824,600
	Canadian Museum of Nature							
45	Payments to the Canadian Museum of Nature for operating and capital expenditures	33,134,904	...	1,235,158	33,134,904			
	Transfer from TB Vote 30 ⁽¹⁾					34,370,062	...	28,591,766
	Total — Vote 45	33,134,904	...	1,235,158	34,370,062	34,370,062	...	28,591,766
	Total Agency — Budgetary	33,134,904	...	1,235,158	34,370,062	...	...	28,591,766
	Canadian Radio-television and Telecommunications Commission							
50	Program expenditures	4,316,662	...	...	4,316,662			
50a	Program expenditures — To authorize the transfers of appropriations	1	...	...	1			
50b	Program expenditures	2,553,902	...	...	2,553,902			
50c	Program expenditures — To authorize the transfers of appropriations	1	...	...	1			
	Transfer from: Vote 1 (Industry)					700,000		
	Vote 5 (National Defence)					100,000		
	TB Vote 15 ⁽¹⁾					33,621		
	TB Vote 25 ⁽¹⁾					2,365,232		
	TB Vote 30 ⁽¹⁾					2,471,417		
	Total — Vote 50	4,316,662	2,553,904	5,670,270	12,540,836	8,411,912	4,128,924	9,245,829

Ministry Summary — Continued

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	6,311,029	...	10,820	6,321,849	(S)	Contributions to employee benefit plans	6,321,849	...	...	6,436,734
3,435	...	...	...	3,435	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,435	...	387
3,435	10,627,691	2,553,904	5,681,090	18,866,120		Total Agency — Budgetary	14,733,761	4,132,359	...	15,682,950
Library and Archives of Canada										
...	87,115,456	...	...	87,115,456	55	Operating expenditures				
...	...	1	...	1	55a	Operating expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	55c	Operating expenditures — To authorize the transfers of appropriations				
...	...	...	222,902	222,902		Transfer from: Vote 1				
...	...	...	402,010	402,010		Vote 1 (Public Works and Government Services)				
...	...	...	6,133	6,133		TB Vote 15 ⁽¹⁾				
...	...	...	1,438,721	1,438,721		TB Vote 25 ⁽¹⁾				
...	...	...	7,543,018	7,543,018		TB Vote 30 ⁽¹⁾				
...	87,115,456	2	9,612,784	96,728,242		Total — Vote 55	88,269,819	8,458,423	...	98,815,438
...	19,352,500	...	...	19,352,500	60	Capital expenditures	18,365,712	986,788	...	643,500
...	11,275,573	...	1,012,128	12,287,701	(S)	Contributions to employee benefit plans	12,287,701	...	...	12,471,923
219,606	...	...	131,887	351,493	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	219,606	131,887	88,599
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,903
219,606	117,743,529	2	10,756,799	128,719,936		Total Agency — Budgetary	118,923,232	9,664,817	131,887	112,021,363
National Arts Centre Corporation										
...	35,631,174	...	...	35,631,174	65	Payments to the National Arts Centre Corporation for operating expenditures				
...	...	1	...	1	65c	Payments to the National Arts Centre Corporation for operating expenditures — To authorize the transfer of appropriations				
...	...	...	75,000	75,000		Transfer from Vote 5				
...	35,631,174	1	75,000	35,706,175		Total — Vote 65	35,601,174	105,001	...	35,781,174
...	35,631,174	1	75,000	35,706,175		Total Agency — Budgetary	35,601,174	105,001	...	35,781,174

National Battlefields Commission									
...	7,146,451	...	...	7,146,451	70	Program expenditures Transfer from TB Vote 25 ⁽¹⁾	...	357,323	7,163,406
...	...	...	...	357,323			...	...	...
...	7,146,451	...	...	357,323	(S)	Total — Vote 70	...	7,016,448	487,326
...	398,015	...	...	125,086		Contributions to employee benefit plans	...	523,101	...
...	1,700,000	...	...	383,594	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	...	2,083,592	2
...	9,244,466	...	...	866,003		Total Agency — Budgetary	...	9,623,141	487,328
...	...	...	...	...		National Film Board	...	...	9,804,355
...	66,782,204	...	...	...	75	Program expenditures	...	...	...
...	...	...	...	1,882,017		Transfer from: TB Vote 25 ⁽¹⁾	66,904,057
...	...	...	...	1,770,695		TB Vote 30 ⁽¹⁾	...	588,515	5,766,725
...	66,782,204	...	...	3,652,712		Total — Vote 75	...	68,163,346	2,271,570
6,355,240	...	...	...	6,355,240	(S)	National Film Board Revolving Fund	...	...	...
6,355,240	66,782,204	...	...	3,652,712		Total Agency — Budgetary	...	68,751,861	2,271,570
...	...	...	...	...		National Gallery of Canada	...	5,766,725	66,852,578
...	40,206,120	...	...	...	80	Payments to the National Gallery of Canada for operating and capital expenditures	...	...	...
...	...	...	...	624,642		Transfer from TB Vote 30 ⁽¹⁾	...	40,830,762	...
...	40,206,120	...	...	624,642		Total — Vote 80	...	...	41,586,146
...	8,000,000	...	...	...	85	Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	...	8,000,000	...
...	...	...	...	...		Total Agency — Budgetary	...	48,830,762	...
...	48,206,120	...	...	624,642		National Museum of Science and Technology	...	...	49,586,146
...	28,931,340	...	...	...	90	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...
...	...	...	...	...	90b	Payments to the National Museum of Science and Technology for operating and capital expenditures — To authorize the transfers of appropriations	...	...	...
...	...	...	...	15,000		Transfer from: Vote 1 (Industry)	...	...	...
...	...	...	...	2,570,964		TB Vote 30 ⁽¹⁾
...	28,931,340	...	...	2,585,964		Total — Vote 90	...	31,517,304	1
...	28,931,340	...	...	2,585,964		Total Agency — Budgetary	...	31,517,304	1
...	...	...	...	...		Public Service Commission	...	...	30,304,286
...	79,092,342	...	...	...	95	Program expenditures	...	...	...
...	...	...	...	...	95b	Program expenditures — To authorize the transfers of appropriations	...	...	...
...	...	...	...	...	95c	Program expenditures	...	...	...

Ministry Summary — Concluded

Source of authorities					Disposition of authorities							
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
							\$	\$		\$	\$	
...	...	...	...	...	...	Transfer from: Vote 1						
...	...	...	84,000	84,000		Vote 10 (Citizenship and Immigration)						
...	...	...	84,000	84,000		Vote 20 (Agriculture and Agri-Food)						
...	...	...	252,000	252,000		Vote 20 (Public Works and Government Services)						
...	...	...	180,000	180,000		Vote 25 (Environment)						
...	...	...	252,000	252,000		TB Vote 15 ⁽¹⁾						
...	...	...	391,827	391,827		TB Vote 25 ⁽¹⁾						
...	...	...	4,801,640	4,801,640		TB Vote 30 ⁽¹⁾						
...	...	...	5,202,556	5,202,556		Transfer to Vote 1 (Treasury Board)						
...	...	...	(13,588)	(13,588)								
...	79,092,342	2	11,234,435	90,326,779		Total — Vote 95	82,974,741	7,352,038	...			92,308,370
...	13,620,112	...	(868,665)	12,751,447	(S)	Contributions to employee benefit plans	12,751,447	...	...			13,276,147
...	...	...	1,108	1,108	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,108	...	...			1,532
...	...	...	2,770	2,770	(S)	Refunds of amounts credited to revenues in previous years	2,770	...	...			19,834
...	92,712,454	2	10,369,648	103,082,104		Total Agency — Budgetary	95,730,066	7,352,038	...			105,605,883
...	...	...	...	...		Public Service Labour Relations Board						
...	12,421,310	...	...	12,421,310	100	Program expenditures						
...	...	...	620,938	620,938		Transfer from: TB Vote 25 ⁽¹⁾						
...	...	...	173,941	173,941		TB Vote 30 ⁽¹⁾						
...	12,421,310	...	794,879	13,216,189		Total — Vote 100	12,349,921	866,268	...			12,140,002
...	...	...	(26,478)	1,284,279	(S)	Contributions to employee benefit plans	1,284,279	...	...			1,306,699
...	1,310,757	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	140	...	...			...
...	...	...	140	140								
...	13,732,067	...	768,541	14,500,608		Total Agency — Budgetary	13,634,340	866,268	...			13,446,701
...	...	...	...	...		Public Service Staffing Tribunal						
...	4,811,895	...	...	4,811,895	105	Program expenditures						
...	...	...	239,255	239,255		Transfer from: TB Vote 25 ⁽¹⁾						
...	...	...	208,902	208,902		TB Vote 30 ⁽¹⁾						
...	4,811,895	...	448,157	5,260,052		Total — Vote 105	4,543,265	716,787	...			4,387,381
...	614,407	...	(48,865)	565,542	(S)	Contributions to employee benefit plans	565,542	...	...			548,695
...	5,426,302	...	399,292	5,825,594		Total Agency — Budgetary	5,108,807	716,787	...			4,936,076

Registry of the Public Servants Disclosure Protection Tribunal

	...	1,644,000	...	...	1,644,000	110	Program expenditures Transfer from: TB Vote 25 ⁽¹⁾ TB Vote 30 ⁽¹⁾
	...	...	...	82,200	82,200					
	...	...	...	10,249	10,249					
	...	1,644,000	...	92,449	1,736,449	(S)	Total — Vote 110	1,510,899	225,550	1,559,962
	...	190,080	...	(41,238)	148,842		Contributions to employee benefit plans	148,842	...	126,641
	...	1,834,080	...	51,211	1,885,291		Total Agency — Budgetary	1,659,741	225,550	1,686,603
							Telefilm Canada			
	...	105,667,144	...	...	105,667,144	115	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	102,968,394	2,698,750	105,667,144
	...	105,667,144	...	...	105,667,144		Total Agency — Budgetary	102,968,394	2,698,750	105,667,144
	6,589,910	3,188,765,213	91,645,317	20,695,979	3,307,696,419		Total Ministry Budgetary	3,248,044,176	53,742,070	3,305,017,188

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) **Treasury Board Vote 5—Government contingencies.**

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements;

Treasury Board Vote 33 — Capital budget carry forward.

(2) Deemed appropriations to Indian Affairs and Northern Development Board vote 33 — Capital budget carry forward.

(2) Deemed appropriations to Indian Affairs and Northern Development Vote 1 and Vote 10 pursuant to section 31.1 of the *Financial Administration Act* (Order in Council P.C. 2012-0286).

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Official languages	19,709,686	18,746,639		...	...		340,937,061	340,688,196		...	...		...	...		360,646,747	359,434,835	
Engagement and community participation	12,858,178	12,152,294		...	...		37,076,091	35,320,834		...	...		...	...		49,934,269	47,473,128	
Promotion of and attachment to Canada	24,295,531	22,975,151		...	...		61,244,557	56,612,437		...	...		...	...		85,540,088	79,587,588	
Cultural industries	29,415,204	27,690,419		...	...		283,739,875	280,902,674		3,814,575	4,215,585		...	...		309,340,504	304,377,508	
Arts	13,978,741	13,320,922		...	...		109,398,557	104,513,606		...	...		...	...		123,377,298	117,834,528	
Heritage	26,745,685	25,848,045		...	...		14,631,765	14,543,450		700,000	385,905		...	...		40,677,450	40,005,590	
Sport	15,460,631	14,669,786		...	...		210,374,339	210,285,753		...	...		...	...		225,834,970	224,955,539	
Internal services	79,198,390	75,560,924		...	...		...	...		1,889,000	1,802,085		...	...		77,309,390	73,758,839	
Sub-total	221,662,046	210,964,180		...	...		1,057,402,245	1,042,866,950		6,403,575	6,403,575		...	...		1,272,660,716	1,247,427,555	
Revenues netted against expenditures	(6,403,575)	(6,403,575)		...	...		...	...		(6,403,575)	(6,403,575)		...	...		...	...
Total Department — Budgetary	215,258,471	204,560,605		...	...		1,057,402,245	1,042,866,950		...	...		...	...		1,272,660,716	1,247,427,555	
Canada Council for the Arts — Budgetary	181,367,817	181,367,816		...	...		...	...		...	...		...	...		181,367,817	181,367,816	
Canadian Broadcasting Corporation — Budgetary	1,106,519,060	1,106,519,060		...	...		...	...		...	...		...	...		1,106,519,060	1,106,519,060	
Canadian Museum for Human Rights — Budgetary	56,935,796	56,935,796		...	...		...	...		...	...		...	...		56,935,796	56,935,796	
Canadian Museum of Civilization — Budgetary	64,364,831	64,364,831		...	...		...	...		...	...		...	...		64,364,831	64,364,831	
Canadian Museum of Immigration at Pier 21 — Budgetary	9,976,473	9,976,473		...	...		...	...		...	...		...	...		9,976,473	9,976,473	
Canadian Museum of Nature — Budgetary	34,370,062	34,370,062		...	...		...	...		...	...		...	...		34,370,062	34,370,062	
Canadian Radio-television and Telecommunications Commission																		
Canadian telecommunications	22,426,803	21,286,180		...	...		...	...		12,780,753	13,680,026		...	...		9,646,050	7,606,154	

Canadian broadcasting	19,698,944	19,821,180	...	...	...	15,954,459	16,537,311	...	...	3,744,485	3,283,869
Internal services	20,354,667	15,349,760	...	...	...	14,879,082	11,506,022	...	...	5,475,585	3,843,738
Sub-total	62,480,414	56,457,120	...	...	...	43,614,294	41,723,359	...	...	18,866,120	14,733,761
Revenues netted against expenditures	(43,614,294)	(41,723,359)	...	...	...	(43,614,294)	(41,723,359)	...	...	...	...
Total Agency — Budgetary	18,866,120	14,733,761	...	...	...	...	...	...	...	18,866,120	14,733,761
Library and Archives of Canada											
Exploration of documentary resources	38,303,999	35,866,359	...	...	1,746,000	34,934	550,000	251,773	...	39,499,999	35,649,520
Preservation of continuing memory	15,789,223	13,512,453	19,352,500	18,365,712	...	...	...	...	...	35,141,723	31,878,165
Documentation of the Canadian experience	17,073,230	13,834,998	...	...	...	...	...	...	...	17,073,230	13,834,998
Development of regulatory instruments and recordkeeping tools	4,950,812	1,442,234	...	...	...	...	...	...	...	4,950,812	1,442,234
Collaboration in the management of government records of business value to ensure their availability	3,138,850	6,432,497	...	...	...	...	...	...	...	3,138,850	6,432,497
Internal services	28,915,322	29,685,818	...	...	...	...	...	...	...	28,915,322	29,685,818
Sub-total	108,171,436	100,774,359	19,352,500	18,365,712	1,746,000	34,934	550,000	251,773	...	128,719,936	118,923,232
Revenues netted against expenditures	(550,000)	(251,773)	...	...	...	...	(550,000)	(251,773)	...	...	...
Total Agency — Budgetary	107,621,436	100,522,586	19,352,500	18,365,712	1,746,000	34,934	...	...	...	128,719,936	118,923,232
National Arts Centre Corporation — Budgetary											
National Battlefields Commission	35,706,175	35,601,174	...	...	...	...	...	...	...	35,706,175	35,601,174
Conservation and development	2,377,000	2,256,298	...	...	...	...	...	...	...	2,377,000	2,256,298
Public education and services	986,000	1,071,905	...	...	...	...	...	...	...	986,000	1,071,905
Internal services	6,747,469	6,294,938	...	...	...	...	...	...	...	6,747,469	6,294,938
Total Agency — Budgetary	10,110,469	9,623,141	...	...	...	...	...	...	...	10,110,469	9,623,141
National Film Board											
Audiovisual production	48,371,040	42,180,645	...	...	80,000	20,000	2,316,000	302,709	...	46,135,040	41,897,936
Accessibility and audience engagement	27,327,820	23,023,450	...	...	170,000	171,940	6,136,446	3,986,187	...	21,361,374	19,209,203
Internal services	9,293,742	7,647,363	...	...	...	...	...	2,641	...	9,293,742	7,644,722
Sub-total	84,992,602	72,851,458	...	...	250,000	191,940	8,452,446	4,291,537	...	76,790,156	68,751,861
Revenues netted against expenditures	(8,452,446)	(4,291,537)	...	...	...	...	(8,452,446)	(4,291,537)	...	...	...
Total Agency — Budgetary	76,540,156	68,559,921	...	...	250,000	191,940	...	...	...	76,790,156	68,751,861
National Gallery of Canada — Budgetary											
National Gallery of Canada — Budgetary	48,830,762	48,830,762	...	...	...	...	...	...	...	48,830,762	48,830,762

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Museum of Science and Technology — Budgetary	31,517,305	31,517,304		...	...		...	...		...	...		...	...		31,517,305	31,517,304	
Public Service Commission																		
Staffing services and assessment	43,106,325	36,168,453		...	...		...	...		14,252,000	8,577,549		...	...		28,854,325	27,590,904	
Oversight of integrity in staffing	22,163,086	20,000,247		...	...		...	...		...	...		...	...		22,163,086	20,000,247	
Appointment integrity and political impartiality	16,332,121	16,019,847		...	...		...	...		...	...		...	...		16,332,121	16,019,847	
Internal services	35,732,572	32,119,068		...	...		...	...		...	...		...	...		35,732,572	32,119,068	
Sub-total	117,334,104	104,307,615		...	...		...	...		14,252,000	8,577,549		...	...		103,082,104	95,730,066	
Revenues netted against expenditures	(14,252,000)	(8,577,549)		...	...		...	...		(14,252,000)	(8,577,549)		...	...		...	...
Total Agency — Budgetary	103,082,104	95,730,066		...	...		...	...		...	...		...	...		103,082,104	95,730,066	
Public Service Labour Relations Board																		
Adjudication, mediation and compensation analysis and research	10,467,886	9,736,106		...	...		...	...		...	...		...	...		10,467,886	9,736,106	
Internal services	4,177,722	4,042,089		...	...		...	...		145,000	143,855		...	...		4,032,722	3,898,234	
Sub-total	14,645,608	13,778,195		...	...		...	...		145,000	143,855		...	...		14,500,608	13,634,340	
Revenues netted against expenditures	(145,000)	(143,855)		...	...		...	...		(145,000)	(143,855)		...	...		...	...
Total Agency — Budgetary	14,500,608	13,634,340		...	...		...	...		...	...		...	...		14,500,608	13,634,340	
Public Service Staffing Tribunal																		
Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>	4,026,370	3,747,033		...	...		...	...		...	...		...	...		4,026,370	3,747,033	
Internal services	1,799,224	1,361,774		...	...		...	...		...	...		...	...		1,799,224	1,361,774	
Total Agency — Budgetary	5,825,594	5,108,807		...	...		...	...		...	...		...	...		5,825,594	5,108,807	

**Registry of the Public Servants
Disclosure Protection
Tribunal**

Reprisal hearings program	1,885,291	1,659,741	1,885,291	1,659,741
Total Agency — Budgetary	1,885,291	1,659,741	...	...	...	...	...	...	1,885,291	1,659,741
Telefilm Canada										
Investment in the development of the Canadian audiovisual industry	73,190,000	71,735,355	...	...	...	...	...	...	73,190,000	71,735,355
National and international Canadian content promotion support	19,530,000	20,986,123	...	...	...	...	...	...	19,530,000	20,986,123
Internal services	12,947,144	10,246,916	...	...	...	...	...	...	12,947,144	10,246,916
Total Agency — Budgetary	105,667,144	102,968,394	...	...	...	...	...	...	105,667,144	102,968,394
Total Ministry — Budgetary	2,228,945,674	2,186,584,640	19,352,500	18,365,712	1,059,398,245	1,043,093,824	...	...	3,307,696,419	3,248,044,176

Transfer Payments

Available from previous years	Source of authorities			Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants								
...	72,775,054	...	(1,630,203)	71,144,851	69,975,611	1,169,240	...	69,050,046
...	33,322,973	...	(25,672,844)	7,650,129	7,642,617	7,512	...	6,029,022
...	27,000,000	1,000,000	(635,000)	27,365,000	27,364,917	83	...	26,886,307
...	19,038,432	...	...	19,038,432	15,947,335	3,091,097	...	19,038,268
...	14,355,000	...	(4,709,650)	9,645,350	9,636,449	8,901	...	9,612,328
...	10,500,000	...	(2,059,188)	8,440,812	8,440,812	...	...	8,577,635
...	8,500,000	...	(2,085,492)	6,414,508	6,375,084	39,424	...	7,174,756
...	8,300,000	...	(6,751,796)	1,548,204	1,521,806	26,398	...	729,254
...	7,500,000	...	(1,044,353)	6,455,647	6,449,660	5,987	...	5,530,620
...	5,599,842	...	(5,204,048)	395,794	395,793	1	...	480,096
...	4,663,680	...	(2,476,543)	2,187,137	2,136,187	50,950	...	2,368,778
...	3,000,000	...	(283,930)	2,716,070	1,716,070	1,000,000	...	1,553,940
...	2,000,000	...	(2,000,000)	...	...	...	...	...
...	1,700,000	...	(1,700,000)	...	...	...	...	...
...	1,340,000	...	(1,238,386)	101,614	82,604	19,010	...	234,907
...	1,150,060	...	(1,150,060)	...	...	...	...	...
...	637,000	...	255,551	892,551	892,551	...	...	879,770
...	200,000	(200,000)	...	...	...	...	...	59,910
...	182,000	...	21,907	203,907	203,907	...	...	203,264
...	100,000	...	(100,000)	...	...	...	...	...
...	147,372	...	...	147,372	147,372	...	...	147,372
...	105,627	...	(10,627)	95,000	95,000	...	...	95,000
...	97,814	...	...	97,814	97,814	...	...	97,814
...	77,590	...	...	77,590	77,590	...	...	77,590
...	75,940	...	...	75,940	75,940	...	...	75,940
...	73,762	...	...	73,762	73,762	...	...	73,762
...	73,758	...	...	73,758	73,758	...	...	73,758

...	64,199	...	...	64,199	...	...	64,199
...	62,947	...	...	62,947	...	...	62,947
...	57,071	...	...	57,071	...	...	57,071
...
...	489,232	...	68,000	557,232	...	...	210,660
...	2,500,000	...	...	2,500,000	...	...	...
...	222,700,121	3,789,232	(58,406,662)	168,082,691	162,664,088	5,418,603	159,445,014
Contributions							
...	191,797,917	...	25,339,789	217,137,706	216,896,354	241,352	222,282,395
...	143,815,064	2,000,001	4,050,901	149,865,966	149,848,063	17,903	148,835,390
...	134,146,077	...	...	134,146,077	134,146,077	...	134,146,000
...	105,923,289	...	9,830,143	115,753,432	115,753,432	...	116,388,766
...	54,910,737	...	(38,657,206)	16,253,531	15,938,791	314,740	50,283,337
...	28,366,301	(500,000)	7,068,467	34,934,768	34,872,656	62,112	35,308,145
...	24,458,613	...	349,937	24,808,550	24,783,550	25,000	17,885,202
...	23,828,331	...	1,853,255	25,681,586	24,681,586	1,000,000	25,760,841
...	22,779,440	...	(329,440)	22,450,000	22,450,000	...	22,420,000
...	22,395,000	4,277,519	6,470,854	33,143,373	33,072,773	70,600	23,091,852
...	18,472,742	...	1,693,855	20,166,597	20,166,597	...	21,836,827
...	17,686,359	...	(70,929)	17,615,430	17,562,353	53,077	17,458,496
...	15,294,320	...	(4,211,120)	11,083,200	6,588,886	4,494,314	14,000,000
...	11,076,284	...	1,368,344	12,444,628	12,407,263	37,365	11,935,882
...	7,994,367	5,000,000	2,036,767	15,031,134	15,014,376	16,758	8,368,164
...	6,346,244	(6,340,000)	2,126,176	2,132,420	2,132,419	1	7,793,151
...	5,997,023	...	(108,927)	5,888,096	5,239,242	648,854	5,395,466
...	4,460,900	...	520,687	4,981,587	4,981,587	...	5,306,630
...	3,312,330	...	1,585,712	4,898,042	4,898,042	...	5,333,600
...	3,005,000	...	(5,000)	3,000,000	3,000,000	...	2,600,000
...	3,300,000	...	5,418,364	8,718,364	8,610,758	107,606	7,682,659
...	1,999,544	...	756,330	2,755,874	2,215,848	540,026	3,626,177
...	1,781,680	...	2,457,513	4,239,193	4,177,209	61,984	3,927,898
...	1,406,017	...	393,983	1,800,000	495,000	1,305,000	1,000,000
...	390,000	...	...	390,000	270,000	120,000	540,000
...	192,280	(192,000)	(280)	...	...	...	279,121
...	855,135,859	4,245,520	29,938,175	889,319,554	880,202,862	9,116,692	913,485,999
...	1,077,835,980	8,034,752	(28,468,487)	1,057,402,245	1,042,866,950	14,535,295	1,072,931,013

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Library and Archives of Canada							
Grants							
...	25,000	...	36	25,036	International Serials Data System	25,036	...
...	11,000	...	(36)	10,964	International Federation of Library Associations and Institutions	9,898	...
...	36,000	...	...	36,000	Total — Grants	34,934	...
Contributions							
...	640,000	...	...	640,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	...	...
...	570,000	...	...	570,000	Canadian Council of Archives for activities in support of the National archival development program	...	...
...	500,000	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	...	...
...	...	...	...	...	Items not required for the current year	...	...
...	1,710,000	...	...	1,710,000	Total — Contributions	...	...
...	1,746,000	...	...	1,746,000	Total Agency	34,934	...
National Film Board							
Grants							
...	15,000	...	...	15,000	Grants in support and promotion of Canadian cinematography	7,540	...
Contributions							
...	235,000	...	...	235,000	Contributions in support and promotion of Canadian cinematography	...	...
...	250,000	...	...	250,000	Total Agency	191,940	...
...	1,079,831,980	8,034,752	(28,468,487)	1,059,398,245	Total Ministry	1,043,093,824	...
						16,304,421	1,074,958,046

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Cultural industries	3,814,575	4,215,585	4,264,566
Heritage	700,000	385,905	407,061
Internal services	1,889,000	1,802,085	1,748,808
Total Department — Budgetary	6,403,575	6,403,575	6,420,435
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Canadian telecommunications	12,780,753	13,680,026	12,565,338
Telecommunications fees			
Canadian broadcasting			
Part I Broadcasting licence fees	15,954,459	16,537,311	15,691,345
Internal services			
Part I Broadcasting licence fees and Telecommunications Fees	14,879,082	11,506,022	14,698,153
Total Agency — Budgetary	43,614,294	41,723,359	42,954,836
Library and Archives of Canada			
Budgetary (respendable revenues)			
Exploration of documentary resources	550,000	251,773	306,415
Total Agency — Budgetary	550,000	251,773	306,415
National Film Board			
Budgetary (respendable revenues)			
Audiovisual production	2,316,000	302,709	844,044
Accessibility and audience engagement	6,136,446	3,986,187	5,107,476
Internal services	...	2,641	...
Total Agency — Budgetary	8,452,446	4,291,537	5,951,520
Public Service Commission			
Budgetary (respendable revenues)			
Staffing services and assessment			
Assessment and counselling services and products	14,252,000	8,577,549	10,879,201
Total Agency — Budgetary	14,252,000	8,577,549	10,879,201
Public Service Labour Relations Board			
Budgetary (respendable revenues)			
Internal services	145,000	143,855	...
Total Agency — Budgetary	145,000	143,855	...
Total Ministry — Budgetary	73,417,315	61,391,648	66,512,407

Revenues

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Department					
Other revenues —			Other fees and charges —		
Refunds of previous years' expenditures —			Deferred revenue: Canadian broadcasting —		
Refunds of previous years' expenditures	3,473,387	5,434,887	Part I Broadcasting licence fees	2,311,398	1,411,063
Adjustments to prior year's payables	2,586,799	6,619,158			
	6,060,186	12,054,045			
			Proceeds from the disposal of surplus Crown assets	...	3,822
Sales of goods and services —					
Services of a non-regulatory nature	4,215,860	6,003,661	Miscellaneous revenues —		
Sales of goods and information products	28,672	44,824	Interest and penalties —		
Other fees and charges	2,165,900	367,633	Interest and administrative monetary penalties	243,156	464,075
	6,410,432	6,416,118	Total Agency	164,379,715	162,806,087
Proceeds from the disposal of surplus Crown assets	11,793	285,000	Library and Archives of Canada		
			Other revenues —		
Miscellaneous revenues —			Refunds of previous years' expenditures —		
Proceeds from federal-provincial lotteries	69,180,905	68,255,276	Refunds of previous years' expenditures	17,483	45,010
Proceeds from interest on Expo 2010 Canada Pavilion	...	3,461	Adjustments to prior year's payables	94,721	13,167
bank accounts	224,019	253,231			
Sundries	69,404,924	68,511,968			
	81,887,335	87,267,131	Sales of goods and services —		
Total Department			Sales of goods and information products	235,977	291,963
Canadian Radio-television and Telecommunications Commission			Other fees and charges —		
Other revenues —			Receipts from photo duplication services	8,332	17,952
Refunds of previous years' expenditures —			Gains on foreign exchange revaluations at year-end	13	...
Refunds of previous years' expenditures	26,395	3,253		8,345	17,952
Adjustments to prior year's payables	80,992	28,182			
	107,387	31,435			
			Proceeds from the disposal of surplus Crown assets	131,887	219,606
Sales of goods and services —					
Rights and privileges —			Miscellaneous revenues	47,513	31,668
Canadian broadcasting — Part II Broadcasting	104,752,207	101,800,012	Total Agency	535,926	619,366
licence fees			National Battlefields Commission		
Services of a regulatory nature —			Other revenues —		
Canadian broadcasting — Part I Broadcasting	23,182,986	24,493,713	Sales of goods and services —		
licence fees			Other fees and charges —		
Canadian telecommunications — Telecommunications	18,903,499	19,903,814	Section 29.1 of the Financial Administration	2,083,594	2,115,612
fees			<i>Act</i>		
Internal services — Part I Broadcasting licence fees and	14,879,082	14,698,153	Total Agency	2,083,594	2,115,612
Telecommunications fees	56,965,567	59,095,680			

Revenues — Concluded

Description	Current year	Previous year
National Film Board		
Other revenues —	\$	\$
Sales of goods and services —		
Rights and privileges	1,925,692	1,758,818
Services of a non-regulatory nature	136,790	...
Sales of goods and information products	2,262,450	4,174,583
Other fees and charges —		
Gains on foreign exchange revaluations at year-end	38,676	18,119
Deferred revenues	117,597	63,900
	156,273	82,019
Total Agency	4,481,205	6,015,420
Public Service Commission		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	46,875	43,926
Adjustments to prior year's payables	98,656	47,884
	145,531	91,810
Sales of goods and services —		
Services of a non-regulatory nature —		
Assessment and counselling services and products	8,580,974	10,899,383
Proceeds from the disposal of surplus Crown assets	1,108	1,532
Miscellaneous revenues —		
Assessment, diagnostic and career counselling services	1,220,848	1,582,674
Sundries	576	758,260
	1,221,424	2,340,934
Total Agency	9,949,037	13,333,659
Public Service Staffing Tribunal		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	3,789	539
Adjustments to prior year's payables	1,271	5,527
	5,060	6,066
Miscellaneous revenues	15	...
Total Agency	5,075	6,066
Registry of the Public Servants Disclosure Protection Tribunal		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	974	169
Adjustments to prior year's payables	14,131	6,697
	15,105	6,866
Total Agency	15,105	6,866
Ministry Summary		
Other revenues —		
Refunds of previous years' expenditures	6,478,745	12,297,007
Sales of goods and services	185,973,554	188,063,203
Proceeds from the disposal of surplus Crown assets	144,928	509,960
Miscellaneous revenues	70,917,032	71,348,645
Total Ministry	263,514,259	272,218,815

Section 6

2012-2013

Public Accounts of Canada

Citizenship and Immigration

Department

Immigration and Refugee Board

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Migration of permanent and temporary residents that strengthens Canada's economy.

- **Program Activity** — Permanent economic residents

Rooted in legislative requirements outlined in the Immigration and Refugee Protection Act, the focus of this program is on the selection and processing of immigrants who can become permanent residents and contribute to Canada's economic development. The acceptance of qualified permanent residents helps the government meet its economic objectives, such as building a skilled workforce, by addressing immediate and longer term labour market needs. The selection and processing involve the issuance of permanent resident visas to qualified applicants, as well as the refusal of unqualified applicants.

- **Program Activity** — Temporary economic residents

Rooted in legislative requirements outlined in the *Immigration and Refugee Protection Act*, the focus of this program is on processing and facilitating the entry into Canada of temporary workers and students. Temporary economic migration benefits Canada's economic growth. The selection and processing involve the issuance of temporary resident visas, work permits and study permits to qualified applicants, as well as the refusal of unqualified applicants.

Strategic Outcome — Family and humanitarian migration that reunites families and offers protection to the displaced and persecuted.

- **Program Activity** — Family and discretionary immigration

Citizenship and Immigration (CIC) facilitates family reunification by enabling eligible foreign nationals to be sponsored by family members in Canada who are Canadian citizens or permanent residents. Spouses and partners, dependent children (including adopted children), and other eligible relatives such as parents and grandparents are welcomed to Canada under this program. CIC may also grant permanent resident or other status to persons who would not otherwise qualify in any immigration category, in cases where there are strong humanitarian and compassionate considerations, or for public policy reasons. Such exceptional and discretionary immigration measures provide the flexibility to approve deserving cases not anticipated in the legislation.

- **Program Activity** — Refugee protection

The Refugee protection program is in the first instance about saving lives and offering protection to the displaced and persecuted. One arm of the program starts overseas where refugees and persons in refugee-like situations are selected by Canadian visa officers to be

resettled as permanent residents to Canada. Flowing from Canada's international and domestic legal obligations, the in-Canada asylum system evaluates the claims of individuals seeking asylum in Canada and grants permanent residence when a positive decision is rendered by the Immigration and Refugee Board.

Strategic Outcome — Newcomers and citizens participate to their full potential in fostering an integrated society.

- **Program Activity** — Settlement and integration of newcomers

In accordance with the *Canadian Multiculturalism Act*, the *Employment Equity Act* and the *Immigration and Refugee Protection Act*, the settlement and integration program develops policies and programs to support the settlement, resettlement, adaptation and integration of newcomers into Canadian society focused on information/orientation, language/skills, labour market access and welcoming communities. All permanent residents are eligible for settlement and integration programs. Programming is delivered by third parties (including provincial and municipal governments, school boards and post-secondary institutions, settlement service organizations and other non-governmental actors, and the private sector) across the country. However, accountability for expended funds and attaining outcomes remains with Citizenship and Immigration Canada.

- **Program Activity** — Citizenship for newcomers and all Canadians

The purpose of the Citizenship Program is to administer citizenship legislation and promote the rights and responsibilities of Canadian citizenship. CIC administers the acquisition of Canadian citizenship by developing, implementing, and applying legislation, regulations and policies that protect the integrity of Canadian citizenship and allow eligible applicants to be granted citizenship or be provided with a proof of

citizenship. In addition, the program promotes citizenship, to both newcomers and the Canadian-born, through various events, materials and projects. Promotional activities focus on enhancing knowledge of Canada's history, institutions, and values, as well as fostering an understanding of the rights and responsibilities of Canadian citizenship.

- **Program Activity** — Multiculturalism for newcomers and all Canadians

The Multiculturalism Program is the principal means of carrying out the Minister's responsibilities under the *Canadian Multiculturalism Act* for promoting the full and equitable participation of individuals and communities of all origins. Grants and contributions to not-for-profit organizations, the private sector, provincial and municipal governments, non-federal public institutions and individuals seek to advance overarching Program objectives. These objectives are to: build an integrated, cohesive society (through intercultural understanding, civic memory and pride and democratic values, and equality of opportunity); improve the responsiveness of institutions to the needs of a diverse population; and, actively engage in discussions on multiculturalism and diversity at the international level. Direct public outreach and promotional activities by the Program primarily target young people. The Program assists federal partners to meet their obligations under the Act and ensures annual reporting to Parliament on its operation. It also engages with non-federal public institutions seeking to respond to diversity. The Program provides a forum for cooperation with provinces and territories and is the focus for Canada's participation in international agreements and institutions with respect to multiculturalism, anti-racism and related issues.

Strategic Outcome — Managed migration that promotes Canadian interests and protects the health, safety and security of Canadians.

- **Program Activity** — Migration control and security management

In accordance with the *Immigration and Refugee Protection Act* (IRPA) and Regulations, this program activity aims to ensure the managed migration of people to Canada in order to protect the health, safety and security of Canadians. Even as CIC facilitates the travel of bona fide permanent residents, visitors, students and temporary workers, it also deploys an array of policy interventions to manage access and entry to Canada, including visa, admissibility, information sharing, travel document, and identity management policies. Effective partnerships with public safety-related departments and organizations are an essential component of this program activity.

Under IRPA, all visitors to Canada require a Temporary Resident Visa (TRV) except where an exemption has been granted under the Regulations. The TRV requirement is Canada's primary means of controlling migration and allows for the screening of individuals for health, safety and security risks before they begin travel to Canada.

CIC also aims to ensure that admissibility policy continues to provide flexibility to address compelling circumstances that warrant a foreign national's presence in Canada, while maintaining the integrity of Canada's immigration system. Information sharing agreements and mechanisms support immigration management and provide security advantage.

This program activity supports CIC's policy initiatives related to identity management and entry document requirements, including the expansion of biometrics to accurately identify foreign nationals entering Canada and the provision of a highly secure proof of status document to all permanent residents. The Permanent Resident Card also serves as a travel document and is required for all commercial travel to Canada.

- **Program Activity** — Health management

This program aims to provide effective immigration health services to manage the health aspect of migrant access and settlement to Canada, and facilitate the arrival of resettled refugees to Canada and their integration while contributing to the protection of the health and safety of all Canadians and contributing to the maintenance of sustainable Canadian health and social services.

The program aims to evaluate health risks related to immigration and coordinate with international and Canadian health partners to develop risk management strategies and processes to assess the health of applicants wishing to immigrate to Canada and develop pre-departure, in-transit, and post arrival interventions. The strategies, processes and interventions are intended to reduce the impact of the risks identified on the health of Canadians and on Canada's health and social services.

- **Program Activity** — Canadian influence in international migration and integration agenda

As part of its mandate, CIC aims to influence the international migration and integration policy agenda. This is done by developing and promoting, together with other public policy sectors, Canada's position on international migration, integration, and refugee protection issues and through participation in multilateral, regional and bilateral forums.

CIC works closely with partner countries to ensure the effective administration of immigration laws through the exchange of information, including biometric data. This international migration policy development helps Canada advance its interests in the context of international migration as well as meet its international obligations and commitments.

6 . 4 Citizenship and Immigration

CIC supports international engagement and partnerships through membership in the International Organization for Migration, and contribution arrangements with other international migration policy organizations.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Immigration and Refugee Board

Strategic Outcome — Resolve immigration and refugee cases before the Immigration and Refugee Board of Canada efficiently, fairly and in accordance with the law.

- **Program Activity** — Refugee protection

Renders quality decisions and otherwise resolves cases in a timely manner regarding refugee protection claims made by persons in Canada, and pre-removal risk assessments of persons subject to a removal order.

- **Program Activity** — Refugee Appeal

Renders quality decisions and otherwise resolves cases in a timely manner regarding appeals against a decision made on a refugee protection claim of the Refugee Protection Division.

- **Program Activity** — Immigration appeal

Renders quality decisions and otherwise resolves cases in a timely manner regarding sponsorship applications refused by the Department of Citizenship and Immigration; certain removal orders made against permanent residents, refugees and other protected persons,

and holders of permanent resident visas; permanent residents outside of Canada who have been found not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety against a decision of the Immigration Division on admissibility.

- **Program Activity** — Admissibility hearings and detention reviews

Renders quality decisions and otherwise resolves cases in a timely manner regarding foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the *Immigration and Refugee Protection Act* (IRPA); and foreign nationals or permanent residents who are detained under IRPA authority.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
Department										
...	524,631,066	...	...	524,631,066	1	Operating expenditures				
...	...	9,179,674	...	9,179,674	1a	Operating expenditures				
...	...	1,220,428	...	1,220,428	1b	Operating expenditures — To authorize the transfers of appropriations				
...	...	...	...	...	1c	Operating expenditures — To authorize the transfers of appropriations				
...	...	1	...	1		Transfer from: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	7,670,399	7,670,399		Vote 1 (Human Resources and Skills Development)				
...	...	...	122,248	122,248		Vote 5				
...	...	...	2,325,000	2,325,000		Vote 5 (Foreign Affairs and International Trade)				
...	...	...	525,186	525,186		Vote 20 (Public Works and Government Services)				
...	...	...	247,000	247,000		TB Vote 15 ⁽¹⁾				
...	...	...	508,030	508,030		TB Vote 25 ⁽¹⁾				
...	...	...	21,717,315	21,717,315		TB Vote 30 ⁽¹⁾				
...	...	...	14,082,282	14,082,282		Transfer to: Vote 5 (Foreign Affairs and International Trade)				
...	...	...	(93,224)	(93,224)		Vote 10 (Public Safety and Emergency Preparedness)				
...	...	...	(650,000)	(650,000)		Total — Vote 1	515,970,062	65,515,343	...	569,530,870
...	524,631,066	10,400,103	46,454,236	581,485,405		Grants and contributions				
...	963,928,536	...	...	963,928,536	5	Grants and contributions				
...	...	1	...	1	5c	Transfer to Vote 1				
...	...	...	(2,325,000)	(2,325,000)		Total — Vote 5	933,201,547	28,401,990	...	948,590,233
...	963,928,536	1	(2,325,000)	961,603,537		To write-off from the Accounts of Canada 2,031 debts due to Her Majesty in right of Canada amounting to \$442,013				
...	...	442,013	...	442,013	7b	Contributions to employee benefit plans	439,586	2,427	...	1,684,523
...	56,839,105	...	1,280,885	58,119,990	(S)	Minister of Citizenship, Immigration and Multiculturalism — Salary and motor car allowance	58,119,990	...	...	57,968,568
...	77,516	...	...	77,516	(S)	Spending of proceeds from the disposal of surplus Crown assets	77,516	...	...	77,536
14,551	...	...	27,595	42,146	(S)	Refunds of amounts credited to revenues in previous years	3,128	11,423	27,595	20,785
...	...	...	9,768,127	9,768,127	(S)	Court awards	9,768,127	...	...	5,504,249
...	...	...	35,662	35,662	(S)	Fees returned in connection with a terminated application	35,662	...	...	113,983
...	...	...	5,709,850	5,709,850	(S)	Total budgetary	5,709,850	...	...	...
14,551	1,545,476,223	10,842,117	60,951,355	1,617,284,246			1,523,325,468	93,931,183	27,595	1,583,490,747

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
68,191,125	1	...	...	68,191,126	(S)	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> . Limit \$110,000,000 (Net)	(979,983)	142	69,170,967	2,722,769
14,551	1,545,476,223	10,842,117	60,951,355	1,617,284,246		Total Department — Budgetary	1,523,325,468	93,931,183	27,595	1,583,490,747
68,191,125	1	...	...	68,191,126		Non-budgetary	(979,983)	142	69,170,967	2,722,769
Immigration and Refugee Board										
...	129,188,116	...	...	129,188,116	10	Program expenditures				
...	...	...	3,067	3,067		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	5,714,272	5,714,272		TB Vote 25 ⁽¹⁾				
...	...	...	3,960,682	3,960,682		TB Vote 30 ⁽¹⁾				
...	...	...	(291,764)	(291,764)		Transfer to: Vote 10 (Public Works and Government Services)				
...	...	...	(84,000)	(84,000)		Vote 95 (Canadian Heritage)				
...	129,188,116	...	9,302,257	138,490,373		Total — Vote 10	120,389,926	18,100,447	...	126,367,421
...	16,466,871	...	(2,600,383)	13,866,488	(S)	Contributions to employee benefit plans	13,866,488	...	...	14,439,588
...	...	...	2,029	2,029	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,029	...	...	1,615
...	145,654,987	...	6,703,903	152,358,890		Total Agency — Budgetary	134,258,443	18,100,447	...	140,808,624
14,551	1,691,131,210	10,842,117	67,655,258	1,769,643,136		Total Ministry — Budgetary	1,657,583,911	112,031,630	27,595	1,724,299,371
68,191,125	1	...	...	68,191,126		Non-budgetary	(979,983)	142	69,170,967	2,722,769

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted/ repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

Treasury Board Vote 10 — Government-wide initiatives.
Treasury Board Vote 11 — Government-wide initiatives.

Treasury Board Vote 33 — Capital budget carry forward.

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Settlement and integration of newcomers —																		
Budgetary	32,345,063	29,988,055		...	...	946,855,768	920,751,626	...	...	...	...	...	...	...	979,200,831	950,739,681		
Non-budgetary	...	...		...	...	...	...	...	...	68,191,126	(979,983)	...	...	...	68,191,126	(979,983)		
Citizenship for newcomers and all Canadians	47,140,406	45,940,267		...	...	643,257	643,257	...	...	...	...	...	...	...	47,783,663	46,583,524		
Multiculturalism for newcomers and all Canadians	5,191,045	5,191,045		...	...	12,221,316	9,929,189	...	...	...	...	...	...	...	17,412,361	15,120,234		
Migration control and security management	95,787,921	76,410,491		...	...	...	...	...	...	...	...	...	...	...	95,787,921	76,410,491		
Health management	68,853,128	59,616,808		...	...	...	...	...	...	...	...	...	...	...	68,853,128	59,616,808		
Canadian influence in international migration and integration																		
agenda	1,405,449	1,405,449		...	...	1,883,196	1,877,475	...	...	...	...	...	...	...	3,288,645	3,282,924		
Permanent economic residents	44,830,640	40,200,532		...	...	...	...	...	...	...	...	...	...	...	44,830,640	40,200,532		
Temporary economic residents	26,959,177	20,617,661		...	...	...	...	...	...	...	...	...	...	...	26,959,177	20,617,661		
Family and discretionary immigration	52,625,831	48,674,101		...	...	...	...	...	...	...	...	...	...	...	52,625,831	48,674,101		
Refugee protection	40,562,901	30,301,402		...	...	...	...	...	...	...	...	...	...	...	40,562,901	30,301,402		
Internal services	239,979,148	231,778,110		...	...	...	...	...	...	...	...	...	...	...	239,979,148	231,778,110		
Total Department —	655,680,709	590,123,921		...	...	961,603,537	933,201,547	...	...	...	...	...	...	...	1,617,284,246	1,523,325,468		
Budgetary				...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...		...	...	...	...	...	...	68,191,126	(979,983)	...	...	...	68,191,126	(979,983)		
Immigration and Refugee Board																		
Refugee protection	82,550,525	69,780,481		...	...	...	...	...	...	...	...	...	...	...	82,550,525	69,780,481		
Refugee appeal	4,783,439	3,818,100		...	...	...	...	...	...	...	...	...	...	...	4,783,439	3,818,100		
Immigration appeal	17,823,637	14,521,651		...	...	...	...	...	...	...	...	...	...	...	17,823,637	14,521,651		
Admissibility hearings and detention reviews	11,895,533	11,078,782		...	...	...	...	...	...	...	...	...	...	...	11,895,533	11,078,782		
Internal services	35,305,756	35,059,429		...	...	...	...	...	...	...	...	...	...	...	35,305,756	35,059,429		
Total Agency — Budgetary	152,358,890	134,258,443		...	...	...	...	...	...	...	...	...	...	...	152,358,890	134,258,443		
Total Ministry —																		
Budgetary	808,039,599	724,382,364		...	...	961,603,537	933,201,547	...	...	...	...	...	...	...	1,769,643,136	1,657,583,911		
Non-budgetary	...	...		...	...	...	...	...	...	68,191,126	(979,983)	...	...	...	68,191,126	(979,983)		

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Department Grants							
...	283,102,000	1,399,000	...	284,501,000	Grant for the Canada-Quebec Accord on Immigration	284,501,000	...
...	3,000,000	...	(1,151,807)	1,848,193	Grants in support of the Multiculturalism program	1,250,352	...
...	350,000	...	...	350,000	Grant for Migration policy development	348,976	...
...	...	643,257	...	643,257	Grant for the Institute for Canadian Citizenship	643,257	...
...	...	...	...	...	Items not required for the current year	...	...
...	286,452,000	2,042,257	(1,151,807)	287,342,450	Total — Grants	286,743,585	285,685,039
Contributions							
...	605,807,002	(2,042,256)	(34,746)	603,730,000	Settlement program	585,511,769	...
...	58,624,768	...	...	58,624,768	Resettlement assistance	50,738,858	...
...	7,846,316	...	(1,173,193)	6,673,123	Contributions in support of the Multiculturalism program	6,673,122	...
...	...	...	...	...	Contributions in support of the Community historical recognition program	...	...
...	3,700,000	...	...	3,700,000	International Organization for Migration	2,005,715	...
...	1,454,000	...	34,746	1,488,746	Task force for International cooperation on Holocaust education, remembrance and research	1,488,745	...
...	44,450	...	...	44,450	Items not required for the current year	39,753	...
...
...	677,476,536	(2,042,256)	(1,173,193)	674,261,087	Total — Contributions	646,457,962	662,905,194
...	963,928,536	1	(2,325,000)	961,603,537	Total Ministry	933,201,547	948,590,233

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Non-budgetary (respendable receipts)			
Settlement and integration of newcomers			
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	...	11,886,438	10,817,185
Total Ministry — Non-budgetary	...	11,886,438	10,817,185

Revenues

Description	Current year	Previous year ⁽¹⁾
	\$	\$
Department		
Other revenues —		
Return on investments —		
Loans, investments and advances —		
Interest on assistance and transportation loans	440,886	451,521
Refunds of previous years' expenditures —		
Recovery of bad debts	7,269	7,493
Refunds of previous years' expenditures	1,587,077	2,170,956
Adjustments to prior year's payables	7,524,607	4,390,486
	9,118,953	6,568,935
Sales of goods and services —		
Rights and privileges —		
Rights of permanent residence fee	69,355,793	96,275,766
Citizenship rights fees	7,643,305	17,897,607
	76,999,098	114,173,373
Services of a regulatory nature —		
Change of citizenship	13,228,937	20,973,054
Citizenship status document	4,230,894	4,723,531
Family class (including sponsorship)	63,018,934	36,079,168
Skilled workers	41,241,012	59,909,906
Business class	5,273,507	7,545,365
Other classes	20,707,289	24,552,125
Permit holder class	23,785	28,925
Permanent resident card (PRC)	8,176,372	6,624,043
Temporary resident visa —		
Single entry and extension of status in Canada	52,272,461	55,743,910
Multiple entry	64,208,978	51,924,789
Maximum per family	7,211,696	5,967,115
Work permits	55,069,718	53,794,092
Work permits — Group of artists	118,642	134,287
Study permit	29,101,762	28,345,042
Certification and replacement of immigration document —		
Except PRC	710,738	1,363,650
Temporary resident permits	1,704,526	1,979,531
Restoration of temporary residence status	3,073,100	3,900,043
Rehabilitation — Criminality	437,305	419,110
Rehabilitation — Serious criminality	277,370	282,223
Authorization to return to Canada	464,496	540,574
Immigration statistical data	6,800	6,133
Travel document	853,653	1,224,959
	371,411,975	366,061,575
Sales of goods and information products —		
Access to information	104,381	80,780

6.10 Citizenship and Immigration

Revenues — Concluded

Description	Current year	Previous year ⁽¹⁾
	\$	\$
Other fees and charges —		
Other fees and charges	5,078,970	167,275
Deferred revenues	(4,161,369)	(29,597,418)
	917,601	(29,430,143)
	449,433,055	450,885,585
Proceeds from the disposal of surplus Crown assets	27,595	24,295
Miscellaneous revenues —		
Interest on overdue account receivable	54,032	36,165
Gains on foreign currency transactions	7,432	12,490
Court cost	19,308	24,107
Sundries	17,792	13,973
	98,564	86,735
Total Department	459,119,053	458,017,071
Immigration and Refugee Board		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	116,673	40,405
Adjustments to prior year's payables	321,899	363,563
	438,572	403,968
Proceeds from the disposal of surplus Crown assets	2,029	1,615
Miscellaneous revenues	5,399	14,309
Total Agency	446,000	419,892
Ministry Summary		
Other revenues —		
Return on investments	440,886	451,521
Refunds of previous years' expenditures	9,557,525	6,972,903
Sales of goods and services	449,433,055	450,885,585
Proceeds from the disposal of surplus Crown assets	29,624	25,910
Miscellaneous revenues	103,963	101,044
Total Ministry	459,565,053	458,436,963

(1) Certain comparative figures have been reclassified to conform with the current year presentation.

Section 7

2012-2013

Public Accounts of Canada

Economic Development Agency of Canada for the Regions of Quebec

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Strategic Outcome — Quebec's regions have a growing economy.

- **Program Activity** — Business development

This program activity (PA) is designed to support development of enterprises throughout their life cycle so as to enhance Quebec's economic growth. Enterprises are recognized as generating a major share of economic activity and job creation. CED's aim is to foster the emergence of new businesses and the next generation of entrepreneurs. Its aim is also to enhance the competitiveness of existing businesses and help to ensure survival by improving their performance through development of production, innovation, commercialization and export capacities. In this PA, CED targets mainly enterprises either directly or via organizations serving businesses and entrepreneurs. CED promotes the development of enterprises through a grants and contributions program.

- **Program Activity** — Strengthening community economies

In addition to its regular programs, CED is called upon to develop, administer and implement national programs or temporary, targeted initiatives intended to strengthen community economies and increase Quebec's economic growth. CED supports the economic development of rural communities and ensures the sound and effective management of infrastructure programs in Quebec. CED also supports economic activity in Quebec communities experiencing economic shocks or where there are major economic development issues or promising opportunities for development. This program activity (PA) is directed at businesses and organizations. In this PA, CED receives dedicated, temporary supplementary funding from the Government of Canada, through the Agency's own special allocations or through the Community Futures Program (PFC).

- **Program Activity** — Regional economic development

The purpose of this program activity (PA) is to support the economic development of the various regions in order to increase Quebec's economic growth. The regions of Quebec are not homogeneous and have different circumstances, with issues, challenges and strengths particular to their region. The regions generate prosperity, and their participation in the economy is essential for Quebec's economic growth. CED supports the strengthening of their economic base by encouraging stakeholder engagement in economic development and stimulating investment in all regions of Quebec. In this PA, CED targets mainly organizations or enterprises. CED supports regional development through a grants and contributions program.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	43,168,702	...	...	43,168,702	1	Operating expenditures	
...	...	...	8,175	8,175		Transfer from: TB Vote 15 ⁽¹⁾	
...	...	...	2,161,614	2,161,614		TB Vote 25 ⁽¹⁾	
...	...	...	3,278,959	3,278,959		TB Vote 30 ⁽¹⁾	
...	...	...	(1,279,500)	(1,279,500)		Transfer to: Vote 1 (Treasury Board)	
...	...	...	(150,000)	(150,000)		Vote 5	
...	43,168,702	...	4,019,248	47,187,950		Total — Vote 1	43,194,294
...	252,053,467	...	...	252,053,467	5	Grants and contributions	...
...	...	8,304,575	...	8,304,575	5b	Grants and contributions — To authorize the transfers of appropriations	3,993,656
...	...	...	1,279,500	1,279,500		Transfer from Vote 1 (Foreign Affairs and International Trade)	
...	252,053,467	8,304,575	1,279,500	261,637,542		Total — Vote 5	247,508,999
...	5,529,262	...	196,791	5,726,053	(S)	Contributions to employee benefit plans	...
12,010	...	...	16,041	28,051	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,726,053
...	...	...	...	...		Appropriations not required for the current year	...
...	...	...	...	...			12,010
...
...
12,010	300,751,431	8,304,575	5,511,580	314,579,596		Total Ministry — Budgetary	296,429,346
							18,134,209
							16,041
							305,920,895

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

⁽¹⁾ Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business development	21,041,402	21,041,402	...	...	120,552,931	109,441,868	...	...	...	...	141,594,333	130,483,270
Strengthening community economies	4,986,107	3,936,898	...	...	101,889,037	98,871,557	...	...	...	...	106,875,144	102,808,455
Regional economic development	5,052,538	4,858,722	...	...	39,195,574	39,195,574	...	...	...	...	44,248,112	44,054,296
Internal services	21,862,007	19,083,325	...	...	...	...	...	...	...	...	21,862,007	19,083,325
Total Ministry — Budgetary	52,942,054	48,920,347	...	...	261,637,542	247,508,999	...	...	...	...	314,579,596	296,429,346

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Grants							
...	100,000	...	(50,000)	50,000	Grants under the Quebec economic development program	50,000	...
...	...	...	...	...	Items not required for the current year	...	...
...	100,000	...	(50,000)	50,000	Total — Grants	50,000	20,000
Contributions							
...	208,485,449	8,304,575	664,584	217,454,608	Contributions under the Quebec economic development program	203,654,608	...
...	28,968,018	...	(26,342)	28,941,676	Contributions under the Community futures program	28,613,133	...
...	14,500,000	...	637,179	15,137,179	Contributions under the Vallée-Jonction to Theftford Mines gas pipeline construction funding program	15,137,179	3,010,821
...	...	...	54,079	54,079	Contributions under the Regional development research program	54,079	191,518
...	...	...	...	...	Items not required for the current year	...	220,805,972
...	251,953,467	8,304,575	1,329,500	261,587,542	Total — Contributions	247,458,999	252,555,814
...	252,053,467	8,304,575	1,279,500	261,637,542	Total Ministry	247,508,999	252,575,814

Revenues

Description	Current year	Previous year
	\$	\$
Other revenues —		
Refunds of previous years' expenditures —		
Operating expenditures	7,154	33,021
Grants and contributions	9,681,876	7,715,915 ⁽¹⁾
Adjustments to prior year's payables	3,526,926	4,779,135
	13,215,956	12,528,071
Proceeds from the disposal of surplus Crown assets	16,041	12,010
Miscellaneous revenues	26,541,305	39,338,370 ⁽¹⁾
Total Ministry	39,773,302	51,878,451

(1) Previous years' amounts have been reclassified to conform to the current year's presentation.

Section 8

2012-2013

Public Accounts of Canada

Environment

Department

Canadian Environmental Assessment
Agency

National Round Table on the Environment
and the Economy

Parks Canada Agency

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Canada's natural environment is conserved and restored for present and future generations.

• Program Activity — Water resources

This program addresses the implications to water resources from economic growth, climate change and other factors, ensuring threats to Canada's water resources and aquatic ecosystems are minimized, and the sustainability of the resource is maintained. Conservation, protection and sustainable use of water resources are critical aspects of Canada's economic, social and ecological well-being. The program is delivered in collaboration with partners that include other federal departments, provinces and territories, and a range of non-governmental organizations. The Program Activity encompasses Environment Canada's contribution to addressing water issues and its role in collaborating with other departments to determine priorities for water quality, quantity, and aquatic ecosystem monitoring

and research, by providing scientific information and advice to decision makers, and by building best management practices. The program supports the implementation of the *Canada Water Act*, the *1987 Federal Water Policy*, the *Canadian Environmental Protection Act, 1999*, the *Fisheries Act* and the *International Boundary Waters Treaty Act*. Contributions in support of Water Resources are used as a component of this program.

• Program Activity — Biodiversity – Wildlife and habitat

This program aims to prevent biodiversity loss while still enabling sustainable use by protecting and recovering species at risk, conserving, restoring and rehabilitating significant habitats, and conserving and managing migratory birds. It also aims to ensure a coordinated and coherent national assessment, planning and action to protect biodiversity, including viable populations of species, healthy and diverse ecosystems, and genetic resources. The program includes the formation of strategic partnerships for integrated management of Canada's natural capital including stewardship and the sustainable management of landscapes. Legal and statutory responsibilities for this program include the *Species at Risk Act*; the *Migratory Birds Convention Act, 1994*; the *Canada Wildlife Act*; and the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*. International responsibilities include the United Nations Convention on Biological Diversity (1992), the Convention on International Trade in Endangered Species of Wild Fauna and Flora, and the Convention on Wetlands of International Importance, especially as Waterfowl Habitat (known as the Ramsar Convention). Contributions in support of Biodiversity - Wildlife and habitat are used as a component of this program.

• Program Activity — Sustainable ecosystems

This program aims to sustain Canada's ecosystems over the long term by working with Canadians, their governments and the private sector by providing them with the environmental information and tools required to incorporate social, economic and environmental considerations into their decision making and action, including through environmental assessments. The ecosystem approach to environmental management focuses on maintaining the capacity of a whole system to produce ecological goods and services, such as water resources, air and water quality, and genetic resources, which maintain our economy, security, health and well-being. This program is the focal point for the development and implementation of Environment Canada's sustainability policies and strategies, information to support integrated, ecosystem-scale priority setting, community engagement in remediation of sites, youth engagement, and research and reporting on environmental status and trends. The program facilitates inter-disciplinary and cross-sectoral planning and information sharing among partners. Contributions in support of Sustainable Ecosystems are used as a component of this program.

• Program Activity — Compliance promotion and enforcement – Wildlife

This program serves to conserve and protect the natural environment through compliance promotion and enforcement, supported by sound scientific analysis and advice, of the following wildlife-related legislation administered by Environment Canada: the *Species at Risk Act*, the *Migratory Birds Convention Act, 1994*, the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*, and the *Canada Wildlife Act*. Measures to promote compliance include communication and publication of information, education, and consultation with parties affected by these statutes. The program maintains a contingent of enforcement officers, whose actions focus on ensur-

ing and verifying conformity with laws, regulations and permits pertaining to wildlife, through several activities which include gathering intelligence, conducting inspections and pursuing investigations to take appropriate enforcement measures against alleged offenders. These actions ensure that damages and threats to biodiversity are reduced for the benefit of Canadians and the international community.

Strategic Outcome — Canadians are equipped to make informed decisions on changing weather, water and climate conditions.

- **Program Activity** — Weather and environmental services for Canadians

This program provides weather warnings, forecasts and information to anticipate, manage and adapt to the risks and opportunities of changing weather, water and climate conditions. It involves monitoring, research, production and service delivery to help Canadians make informed decisions in the face of changing weather, water and climate conditions. Because a global effort is needed to monitor, understand and predict constantly changing weather, water and climate conditions, this program provides support to and relies on various collaborators in Canada and around the world. Key ones include the World Meteorological Organization of the United Nations and the Intergovernmental Panel on Climate Change, as well as the media, academia and all levels of government in Canada. The program supports the Department in meeting obligations and responsibilities conferred by the *Department of the Environment Act*, the *Weather Modification Information Act*, the *Emergency Management Act* (2007) and memoranda of agreement with national meteorological and space agencies. This program also provides forecasts and information in case of environmental emergencies associated with the release of toxic and radioactive material in the atmosphere. This Government of Canada program is the only one with such a national mandate, and has the infrastructure and

skills to deliver this service. Grants in support of weather and environmental services for Canadians and Contributions in support of weather and environmental services for Canadians are used as components of this program.

- **Program Activity** — Weather and environmental services for targeted users

This program provides essential decision-making tools and information on the changing weather to targeted sectors and their regulatory agencies, to help them anticipate, manage and adapt to the risks and opportunities created by changing weather and climate conditions. It involves monitoring, research, production and service delivery in order to support sustainable decision making by targeted sectors in the face of changing weather, water and climate conditions. It provides observations, forecasts and warnings 24 hours/day, 365 days/year, along with other tools tailored to users' specific needs. It requires various collaborations, within Canada (including other government departments and provincial agencies), and internationally with the World Meteorological Organization, the International Civil Aviation Organization and through a cooperative framework with the U.S.

This program supports the Department in meeting obligations and responsibilities conferred by the *Department of the Environment Act*; helps other government departments meet their obligations under the *Aeronautics Act*, the *Oceans Act* and the *Fisheries Act*; and supports memoranda of agreement with Transport Canada, National Defence and various provincial agencies.

Strategic Outcome — Threats to Canadians and their environment from pollution are minimized.

- **Program Activity** — Climate change and clean air

Emissions of greenhouses gases and air pollutants threaten to adversely affect the health of Canadians,

degrade the environment, exacerbate climate change and adversely affect the economy. This program aims to protect the health of Canadians, the state of the environment and the economy from the harmful effects of air pollutants and the impacts of greenhouse gas emissions through the development of regulations and other control measures to address greenhouse gas emissions and improve air quality, based on sound scientific and economic analysis, and emissions monitoring and reporting. It will involve continued collaboration with other governments and stakeholders; expert environmental science and technology advice, assessment, and program management in support of technology investment decisions, policy making and regulations; and co-operation with the U.S. to align greenhouse gas regulations as appropriate, reduce transboundary air pollution and advance the development of clean technologies. It will also involve continued participation in and contribution to international negotiations to address climate change and transboundary air pollution, as well as bilateral and multilateral processes that complement international negotiations or support Canada's positions and objectives in international negotiations. Contributions in support of Climate change and clean air are used as a component of this program.

- **Program Activity** — Substances and waste management

Activities in this program reduce threats to health and the environment posed by pollution and waste from human activities. The program assesses risks to health and the environment from substances that are already in commercial use (existing substances) and substances proposed for introduction into use in Canada (new substances). It also develops and implements measures to prevent or manage the risks from these substances and waste. Contributions in support of Substances and waste management are used as a component of this program.

- **Program Activity** — Compliance promotion and enforcement – Pollution

This program contributes to minimizing damages and threats to the natural environment and biodiversity, through the promotion and enforcement of legislation administered by Environment Canada, supported by sound scientific analysis and advice. Program actions focus on pollution, including toxic substances, their release to air, water or land, and the import and export of hazardous waste that present a risk to the environment and/or human health. The program maintains a contingent of compliance promotion and enforcement officers. Compliance promotion officers provide information to regulatees on legislative requirements, the environmental benefits of compliance and the potential penalties of non-compliance. Enforcement officers' activities include gathering intelligence, conducting inspections to verify compliance with laws and regulations, and pursuing investigations to take appropriate enforcement measures against offenders. The program also performs includes compliance analysis in order to provide continuous feedback on program planning and results.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Environmental Assessment Agency

Strategic Outcome — Environmental considerations are taken into account in federal government decisions respecting policies, plans, programs and projects.

- **Program Activity** — Environmental assessment delivery program

This program comprises the Public Participation Program, the Training and Guidance Program and the Environmental Assessment Management Program. These programs facilitate the involvement of Canadians, Aboriginal groups, project proponents and stakeholders in environmental assessments undertaken in accordance with the *Canadian Environmental Assessment Act*. The outcome is the delivery of high-quality environmental assessments of major projects, including the thorough assessment of environmental effects and meaningful public participation and Aboriginal consultation.

- **Program Activity** — Environmental assessment development program

This program is aimed at developing and maintaining an effective, efficient and integrated environmental assessment process at the federal level, taking into full account the interactions with other environmental assessment, consultative and regulatory decision-making processes in Canada, as well as the trans-boundary context for environmental assessment. A sound environmental assessment process is vital to achieving the Strategic Outcome. Ensuring that environmental considerations are integrated into federal government decision-making through sound environmental assessment practices supports quality of life for Canadians, environmental sustainability and economic competitiveness.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Round Table on the Environment and the Economy

Strategic Outcome — Federal policy development and decisions in other key sectors are influenced by advice on sustainable development issues pertaining to the environment and the economy.

- **Program Activity** — Advisory program on environment and economy issues

Raising awareness and understanding among Canadians and their governments about the challenges of sustainable development and promoting viable solutions, is vital to Canada's environmental and economic future. Through this program, the National Round Table on the Environment and Economy (NRTEE) strives to influence policy development and decision making on select sustainable development issues pertaining to the environment and the economy. The NRTEE conducts research, analysis, and produces information and advice on selected sustainable development issues. The agency promotes its findings and recommendations through a variety of communications channels such as media relations, stakeholder briefings and other events, publications and the agency website to influence policy and decisions of policy-makers in the federal government and other key sectors such as other levels of government, industry and non-government organizations across the country.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Strategic Outcome — Canadians have a strong sense of connection, through meaningful experiences, to their national parks, national historic sites and national marine conservation areas and these protected places are enjoyed in ways that leave them unimpaired for present and future generations.

• **Program Activity** — Visitor experience

This program supports the opportunities provided for the more than 20 million visits that are made annually to Canada's national parks, national historic sites and national marine conservation areas by Canadians and international visitors. The visitor experience is the sum total of a visitor's personal interaction with the protected heritage place that helps them create meaning and establish connection with the place. The experience begins with awareness of the site, followed by planning the visit, travelling to and welcoming and orientation upon arrival. During the visitor's time on site, it includes participation in recreational and interpretive activities and the use of accommodation, trails, facilities, services and supporting infrastructure. This is followed by departure and the post-visit relationship. Investments in the different stages of the visitor experience cycle facilitate opportunities for enjoyment and learning, leading to a sense of personal connection and the continued relevance of Canada's protected heritage places for Canadians.

• **Program Activity** — Heritage resources conservation

This program includes maintenance or restoration of ecological integrity in national parks through protection of natural resources and natural processes; ensuring the commemorative integrity of national historic sites managed by Parks Canada and influencing the commemorative integrity of those managed or owned by third parties; the protection and management of cul-

tural resources under the administration of Parks Canada; and, the sustainable use of national marine conservation areas including protection of unique marine ecosystems. This program also includes fulfilling legal responsibilities assigned to Parks Canada by the *Species at Risk Act* and the *Canadian Environmental Assessment Act*. The protection of Canada's most special natural and cultural resources ensures that current and future generations will enjoy a system of protected heritage places.

• **Program Activity** — Townsite and throughway infrastructure

This program involves managing, operating and providing municipal services to five townsite communities within Canada's national parks. It also involves the operation of provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

• **Program Activity** — Public appreciation and understanding

This program activity aims to increase Canadians' understanding, appreciation, support and engagement with respect to the natural and historical heritage of Parks Canada administered places. This is accomplished by reaching Canadians at home, at leisure, at school and in their communities through relevant and effective communication and public outreach education initiatives as well as by engaging many stakeholders and partners in the development and implementation of the Agency's future direction.

• **Program Activity** — Heritage places establishment

This program includes systems planning, completing feasibility studies, research, consulting with stakeholders and the public, negotiating with other governments and Aboriginal organizations and obtaining Ministerial approval, resulting in established national

parks and national marine conservation areas and designated national historic sites of Canada and other heritage places. Canada's national parks and national marine conservation areas, as well as the persons, places and events of national historic significance to Canada are symbols to the world and are part of the fabric of the nation. Preservation of Canada's natural and cultural heritage and making it available to Canadians for discovery and enjoyment is of key importance. Establishing heritage places is essential to enhancing pride, encouraging stewardship and giving expression to our identity as Canadians, and involving Canada in the internationally shared objective of protecting and commemorating the best of the world's natural and cultural heritage.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services

See introductory text.

Ministry Summary

Available from previous years	Source of authorities			Vote	Description	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$			\$	\$	\$
					Department			
...	713,595,464	...	...	1	Operating expenditures			
...	...	5,377,476	...	1a	Operating expenditures — To authorize the transfers of appropriations			
...	...	1,207,095	...	1b	Operating expenditures — To authorize the transfers of appropriations			
...	...	1,306,693	...	1c	Operating expenditures — To authorize the transfers of appropriations			
...	...	46,404	...		Transfer from: Vote 1 (Fisheries and Oceans)			
...	...	784,216	...		Vote 5 (National Defence)			
...	...	4,041,825	...		TB Vote 15 ⁽¹⁾			
...	...	34,969,967	...		TB Vote 25 ⁽¹⁾			
...	...	25,272,634	...		TB Vote 30 ⁽¹⁾			
...	...	(3,460,000)	...		Transfer to: Vote 10			
...	...	(13,730,000)	...		Vote 20 (Public Works and Government Services)			
...	...	(902,300)	...		Vote 95 (Fisheries and Oceans)			
...	713,595,464	7,891,264	47,022,746		Total — Vote 1	725,061,714	43,447,760	763,861,638
...	50,225,400	...	...	5	Capital expenditures			
...	...	1,425,000	...	5a	Capital expenditures — To authorize the transfers of appropriations			
...	...	192,500	...	5b	Capital expenditures — To authorize the transfers of appropriations			
...	...	535,000	...		Transfer from: Vote 5 (National Defence)			
...	...	8,416,712	...		TB Vote 33 ⁽¹⁾			
...	50,225,400	1,617,500	8,951,712		Total — Vote 5	46,622,606	14,172,006	45,932,023
...	120,202,353	...	...	10	Grants and contributions			
...	...	25,020,000	...	10a	Grants and contributions — To authorize the transfers of appropriations			
...	...	2,995,000	...	10b	Grants and contributions — To authorize the transfers of appropriations			
...	...	21,138,000	...	10c	Grants and contributions — To authorize the transfers of appropriations			
...	...	3,460,000	...		Transfer from: Vote 1			
...	...	137,902	...		Vote 10 (Fisheries and Oceans)			
...	...	75,000	...		Vote 10 (Transport)			
...	...	(1,190,000)	...		Transfer to: Vote 30 (Foreign Affairs and International Trade)			
...	...	(200,000)	...		Vote 70 (Industry)			
...	120,202,353	49,153,000	2,282,902		Total — Vote 10	103,654,358	67,983,897	72,471,998
...	88,599,376	...	893,360	(S)	Contributions to employee benefit plans	89,492,736	...	90,825,593

	(S)	Minister of the Environment — Salary and motor car allowance	77,516	...	77,516	...	77,516	...	77,536
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,579,280	2,217,868	...	716,680	1,501,188	1,612,320
	(S)	Nature conservancy of Canada	...	24,029,852	24,029,852	...	24,029,852	...	33,695,148
638,588		Total Department — Budgetary	972,700,109	82,691,616	60,730,000	1,116,760,313	989,655,462	125,603,663	1,008,476,256
Canadian Environmental Assessment Agency									
	15	Program expenditures	15,248,257	...	...	15,248,257	...	...	26,426,963
	15a	Program expenditures	...	...	...	12,617,050	...	...	...
		Transfer from: TB Vote 25 ⁽¹⁾	...	1,546,024	1,546,024	...	...	...	...
		TB Vote 30 ⁽¹⁾	...	830,670	830,670	...	...	...	...
		Total — Vote 15	15,248,257	12,617,050	2,376,694	30,242,001	26,140,619	4,101,382	...
	(S)	Contributions to employee benefit plans	...	...	31,265	1,808,206	1,808,206	...	3,131,526
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	98	98	...	98	...
...		Total Agency — Budgetary	17,025,198	12,617,050	2,408,057	32,050,305	27,948,825	4,101,480	29,558,489
National Round Table on the Environment and the Economy									
	20	Program expenditures	4,810,842	...	...	4,810,842	4,782,245	585,354	4,914,463
		Transfer from: TB Vote 25 ⁽¹⁾	...	214,499	214,499	...	661,153	...	449,334
		TB Vote 30 ⁽¹⁾	...	342,258	342,258	...	...	...	...
		Total — Vote 20	4,810,842	...	556,757	5,367,599	4,782,245	585,354	4,914,463
	(S)	Contributions to employee benefit plans	...	...	231,565	661,153	661,153	...	...
	(S)	Spending of proceeds from the disposal of surplus Crown assets	25	...	4,663	4,688	...	4,688	...
25		Total Agency — Budgetary	5,240,430	...	792,985	6,033,440	5,443,398	590,042	5,363,797
Parks Canada Agency									
	25	Program expenditures	99,413,865	484,964,993	...	584,378,858	...	...	...
	25a	Program expenditures	...	...	1,500,000	1,500,000	...	...	...
	25b	Program expenditures — To authorize the transfers of appropriations	...	...	...	...	...	...	...
		Transfer from: Vote 1 (National Defence)	...	1	...	130,000	...	...	...
		Vote 20 (Public Works and Government Services)	...	...	109,926	109,926	...	...	...
		TB Vote 15 ⁽¹⁾	1,128,948	1,128,948	...	...	...
		TB Vote 30 ⁽¹⁾	20,940,255	20,940,255	...	...	...
		Transfer to Vote 95 (Canadian Heritage)	...	...	(252,000)	(252,000)	...	...	...
99,413,865		Total — Vote 25	484,964,993	1,500,001	22,057,129	607,935,988	456,782,300	4,496,928	504,032,705

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	500,000	...	...	500,000	30	Payments to the New Parks and Historic Sites Account	
...	51,763,204	...	3,491,273	55,254,477	(S)	Contributions to employee benefit plans	500,000
...	111,000,000	...	7,010,814	118,010,814	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	55,306,993
99,413,865	648,228,197	1,500,001	32,559,216	781,701,279		Total Agency — Budgetary	118,010,814
100,052,478	1,643,193,934	96,808,667	96,490,258	1,936,545,337		Total Ministry — Budgetary	...
							630,547,591
							4,496,928
							146,656,760
							678,011,905
							1,653,595,276
							134,792,113
							148,157,948
							1,721,410,447

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Climate change and clean air	115,049,556	100,482,234		19,018,078	13,644,965		107,617,621	44,831,561		1,481,678	1,432,811		...	...		240,203,577	157,525,949	
Substances and waste management	86,165,928	77,834,732		2,000,000	1,876,289		1,790,706	1,789,268		2,284,654	2,204,508		...	...		87,671,980	79,295,781	
Compliance promotion and enforcement — Pollution	45,900,123	40,270,757		1,480,664	1,477,011		...	...		96,254	40,562		...	...		47,284,533	41,707,206	
Water resources	116,892,644	116,169,402		10,645,848	9,989,938		1,578,400	1,418,098		19,580,925	19,025,257		...	...		109,535,967	108,552,181	
Biodiversity — Wildlife and habitat	73,978,486	73,495,007		5,100,578	3,207,457		51,251,603	48,336,166		776,256	758,929		...	...		129,554,411	124,279,701	
Sustainable ecosystems	51,510,507	50,958,568		2,871,628	2,767,851		16,216,704	14,155,712		383,454	381,849		...	...		70,215,385	67,500,282	
Compliance promotion and enforcement — Wildlife	17,405,608	16,196,907		571,978	544,647		...	...		48,668	46,262		...	...		17,928,918	16,695,292	
Weather and environmental services for Canadians	150,265,156	144,080,889		15,112,719	11,716,949		16,972,882	16,913,214		5,182,502	5,015,971		...	...		177,168,255	167,695,081	
Weather and environmental services for targeted users	61,242,626	57,500,871		1,634,610	862,061		240,191	240,191		36,380,171	35,554,363		...	...		26,737,256	23,048,760	
Internal services	209,717,155	204,351,511		2,358,509	535,438		...	...		1,615,633	1,531,720		...	...		210,460,031	203,355,229	
Sub-total	928,127,789	881,340,878		60,794,612	46,622,606		195,668,107	127,684,210		67,830,195	65,992,232		...	...		1,116,760,313	989,655,462	
Revenues netted against expenditures	(67,830,195)	(65,992,232)		...	...		...	...		(67,830,195)	(65,992,232)		...	...		...	...
Total Department — Budgetary	860,297,594	815,348,646		60,794,612	46,622,606		195,668,107	127,684,210		...	...		...	...		1,116,760,313	989,655,462	
Canadian Environmental Assessment Agency																		
Environmental assessment delivery program	20,258,375	15,593,602		...	...		5,015,000	2,239,168		8,001,000	2,803,414		...	...		17,272,375	15,029,356	
Environmental assessment development program	4,103,070	3,045,780		...	...		...	...		...	...		...	...		4,103,070	3,045,780	
Internal services	10,674,860	9,873,689		...	...		...	...		...	...		...	...		10,674,860	9,873,689	
Sub-total	35,036,305	28,513,071		...	...		5,015,000	2,239,168		8,001,000	2,803,414		...	...		32,050,305	27,948,825	
Revenues netted against expenditures	(8,001,000)	(2,803,414)		...	...		...	...		(8,001,000)	(2,803,414)		...	...		...	...
Total Agency — Budgetary	27,035,305	25,709,657		...	...		5,015,000	2,239,168		...	...		...	...		32,050,305	27,948,825	

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Round Table on the Environment and the Economy																		
Advisory program on environment and economy issues	3,776,995	2,655,386		...	...		...	...		...	...		...	...		3,776,995	2,655,386	
Internal services	2,034,487	2,788,012		...	...		...	...		...	...		...	...		2,034,487	2,788,012	
Total Agency — Budgetary	6,033,440	5,443,398		...	...		...	...		...	...		...	...		6,033,440	5,443,398	
Parks Canada Agency																		
Visitor experience	244,194,224	221,000,835		17,847,147	17,847,147		724,407	724,407		...	...		...	...		262,765,778	239,572,389	
Heritage resources conservation	156,612,870	132,149,273		10,178,026	10,178,026		5,492,889	4,071,328		...	...		...	...		172,283,785	146,398,627	
Townsite and thoroughway infrastructure	108,001,151	47,564,715		44,019,483	44,019,483		198,578	198,578		...	...		...	...		152,219,212	91,782,776	
Public appreciation and understanding	51,691,278	44,377,167		451,200	451,200		7,874,439	7,544,439		...	...		...	...		60,016,917	52,372,806	
Heritage places establishment	40,607,765	13,162,947		513,460	513,460		1,197,844	1,197,844		...	...		...	...		42,319,069	14,874,251	
Internal services	88,529,492	81,979,716		3,567,026	3,567,026		...	...		...	...		...	...		92,096,518	85,546,742	
Total Agency — Budgetary	689,636,780	540,234,653		76,576,342	76,576,342		15,488,157	13,736,596		...	...		...	...		781,701,279	630,547,591	
Total Ministry — Budgetary																		
	1,583,003,119	1,386,736,354		137,370,954	123,198,948		216,171,264	143,659,974		...	...		...	...		1,936,545,337	1,653,595,276	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Department Grants							
...	62,500,000	...	...	62,500,000	Grant to the Canada Foundation for Sustainable Development Technology	...	...
...	2,000,000	...	652,068	2,652,068	Grants for the implementation of the Montreal Protocol on substances that deplete the ozone layer	2,652,067	1
...	44,000	...	...	44,000	Grants in support of weather and environmental services for Canadians	40,000	4,000
...	...	24,029,852	...	24,029,852	(S) Nature conservancy of Canada	24,029,852	...
...	64,544,000	24,029,852	652,068	89,225,920	Total — Grants	26,721,919	62,504,001
Contributions							
...	15,304,392	(1,000,000)	(719,214)	13,585,178	Contributions in support of Biodiversity — Wildlife and habitat	12,974,482	610,696
...	7,893,715	380,000	371,490	8,645,205	Contributions in support of Sustainable Ecosystems	8,143,654	501,551
...	7,769,000	4,000,000	...	11,769,000	Habitat stewardship contribution program	9,464,259	2,304,741
...	5,019,092	33,180,000	1,117,427	39,316,519	Contributions in support of Climate Change and Clean Air	39,030,461	286,058
...	4,525,000	...	...	4,525,000	EcoAction 2000 — Community Funding Initiative	4,141,003	383,997
...	3,400,000	(170,000)	(128,900)	3,101,100	Contribution for Canada's share of the Commission of Environmental Co-operation budget	3,101,100	...
...	3,069,000	...	(200,000)	2,869,000	Contributions for the Science Horizons youth internship and the international environmental youth corp programs	1,693,556	1,175,444
...	2,167,785	...	36,798	2,204,583	Assessed contribution in the World Meteorological Organization (WMO)	2,204,583	...
...	1,922,126	12,638,000	404,364	14,964,490	Contributions in support of weather and environmental services for Canadians	14,908,822	55,668
...	1,867,388	(125,000)	(51,682)	1,690,706	Contributions in support of Substances and waste management	1,690,706	...
...	1,460,000	...	144,390	1,604,390	Contributions for Inuit activities related to the Implementation of the Inuit Impact and Benefit Agreement	1,604,390	...
...	789,595	250,000	538,805	1,578,400	Contributions in support of Water resources	1,418,098	160,302
...	190,660	...	(22,598)	168,062	Assessed contribution in the Convention on Wetlands of International Importance (Ramsar Convention)	168,061	1
...	180,600	...	(7,979)	172,621	Assessed contribution in the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	172,621	...
...	100,000	...	...	100,000	Assessed contribution to the Organization for Economic Co-operation and Development (OECD)	98,562	1,438
...	...	...	147,933	147,933	Contribution — Multilateral fund of the Montreal Protocol	147,933	...
...	...	...	...	...	Items not required for the current year	...	...
...	55,658,353	49,153,000	1,630,834	106,442,187	Total — Contributions	100,962,291	5,479,896
...	120,202,353	73,182,852	2,282,902	195,668,107	Total Department	127,684,210	67,983,897

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Canadian Environmental Assessment Agency							
Contributions							
...	1,469,000	2,200,000	1,100,000	4,769,000	Contributions for the support of public participation in the environmental assessment review process — Participant funding program	1,993,668	...
...	300,000	...	(300,000)	...	Contributions to support the promotion, research and development of environmental assessments	...	...
...	246,000	...	...	246,000	Contribution in the Province of Quebec — James Bay and Northern Quebec Agreement	245,500	...
...	2,015,000	2,200,000	800,000	5,015,000	Total Agency	2,239,168	...
...	...	...	...	...		2,775,832	3,062,703
Parks Canada Agency							
Grants							
...	22,700	...	...	22,700	Grant to the International Peace Garden	22,700	...
...	...	...	...	...	Items not required for the current year	...	...
...	22,700	...	...	22,700	Total — Grants	22,700	...
...
Contributions							
1,430,295	8,254,300	130,000	847,984	10,662,579	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	10,662,579	...
...	2,043,200	...	(540,322)	1,502,878	Contributions in support of National historic sites cost-sharing program	1,502,878	...
...	...	3,300,000	...	3,300,000	Contribution for the Implementation of Canada's Copenhagen Accord near term financing commitments	1,548,439	...
1,430,295	10,297,500	3,430,000	307,662	15,465,457	Total — Contributions	13,713,896	...
1,430,295	10,320,200	3,430,000	307,662	15,488,157	Total Agency	13,736,596	...
1,430,295	132,537,553	78,812,852	3,390,564	216,171,264	Total Ministry	143,659,974	...

(S) Statutory transfer payment.

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Environment 8, 13

Description	Current year	Previous year
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Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of transfer payments	453,061	639,987
Reimbursement of operating and maintenance expenditures	951,143	639,253
Adjustments to prior year's payables	2,374,866	3,821,587
	3,779,070	5,100,827
Sales of goods and services —		
Lease and use of public property	1,808,196	1,439,429
Services of a regulatory nature —		
Oceans disposal	1,935,300	1,181,630
Bird hunting permits	3,472,640	3,211,822
Miscellaneous fines	1,047,819	1,128,188
	6,455,759	5,521,640
Services of a non-regulatory nature —		
Hydrometric recoveries	9,354,772	7,790,785
Other water related recoveries	391,524	607,406
NAV Canada	909,586	773,950
Oil Sands Monitoring	11,468,217	...
Sundries	6,761,661	7,518,182
	28,885,760	16,690,323
Sales of goods and information products —		
Hydrometric recoveries	7,982,194	6,261,269
NAV Canada	16,272,078	15,819,625
Sundries	20,924,493	17,623,417
	45,178,765	39,704,311
Other fees and charges	4,356	4,476,590
	82,332,836	67,832,293
Proceeds from the disposal of surplus Crown assets	1,579,280	877,611
Miscellaneous revenues —		
Deferred revenues	...	540,500
Sundries	5,744,811	837,648
	5,744,811	1,378,148
Total Department	93,435,997	75,188,879
Canadian Environmental Assessment Agency		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	122,504	11,359
Adjustments to prior year's payables	106,998	51,059
	229,502	62,418

Section 9

2012-2013

Public Accounts of Canada

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial
Institutions

PPP Canada Inc.

Royal Canadian Mint

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Program activity	9.12
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Revenues	9.16

• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A strong economy and sound public finances for Canadians.

• Program Activity — Transfer and taxation payment programs

The *Financial Administration Act* created the Department of Finance with a mandate that includes the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or any other minister. This program activity administers transfer and taxation payments to provinces and territories in accordance with legislation and negotiated agreements to provide for fiscal equalization and support for health and social programs and other shared priorities. Also included are commitments and agreements with international financial institutions aimed at aiding in the economic advancement of developing countries. In addition, from time to time, the government will enter into agreements or enact legislation to respond to unforeseen pressures.

These commitments can result in payments, generally statutory transfer payments, to a variety of recipients including individuals, organizations and other levels of government.

• Program Activity — Treasury and financial affairs

Provides direction of Canada's debt management activities, including the funding of interest costs for the debt and service costs for new borrowings. In addition, the program manages investments in financial assets needed to establish a prudent liquidity position. This program supports the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and other financial operations of the government, including governance of the borrowing activities of major government backed entities such as crown corporations. This program activity is also responsible for the system of circulating Canadian currency (bank notes and coins) to meet the needs of the economy.

• Program Activity — Economic and fiscal policy framework

This program activity is the primary source of advice and recommendations to the Minister of Finance regarding issues, policies and programs of the Government of Canada related to the areas of economic and social policy, federal-provincial fiscal relations, financial affairs, tax matters and international trade and finance. The work conducted by this program activity involves extensive research, analysis, and consultation and collaboration with partners in both the public and private sectors including the government, Cabinet and Treasury Board, Parliament and parliamentary committees, the public and Canadian interest groups, departments, agencies and Crown Corporations, provincial and territorial governments, financial market participants, the international economic and finance community and the international trade

community. In addition, this program manages the negotiation of agreements, drafting of legislation and sponsoring of bills through the parliamentary process that are subsequently administered by other program activities within the departments and by other government departments and agencies. The aim of this program activity is to create a sound and sustainable fiscal and economic framework that will generate sufficient revenues and provide for the management of expenditures in line with the Budget Plan and financial operations of the Government of Canada.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• Program Activity — Internal services

See introductory text.

Auditor General

Strategic Outcome — Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.

• Program Activity — Legislative auditing

We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.

Canada Deposit Insurance Corporation

Strategic Outcome — To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Strategic Outcome — Fair, timely and transparent disposition of international trade cases, procurement cases and government-mandated inquiries within the Tribunal's jurisdiction.

- **Program Activity** — Adjudication of trade cases (quasi-judicial role)

The Tribunal's adjudicative mandate is to provide a fair, timely and transparent trade remedies system to Canada's business sector, thereby preserving confidence in the Canadian market, to the benefit of Canadian businesses and consumers. The Tribunal acts as an independent, quasi-judicial, decision-making body that derives its adjudication authority from the *Canadian International Trade Tribunal Act*, the *Special Import Measures Act* (SIMA), the *Customs Act* and the *Excise Tax Act*. It operates within Canada's trade remedies system to apply existing policies and laws on trade agreements seeking to address unfair competition in the domestic market or provide emergency protection against imported items that are seen to cause injury to a domestic industry. The Tribunal also hears appeals from decisions of the Canada Revenue Agency (CRA) and Canada Border Services Agency (CBSA). It has also been designated as the bid challenge authority under the Agreement on Internal Trade (AIT), the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement on Government Procurement (AGP) against the federal government procurement process.

In its quasi-judicial role, the Tribunal's caseload is comprised of the following: Unfair trade cases – inquiries under SIMA into whether dumped and/or subsidized imports have caused or are threatening to cause injury to a Canadian industry; Bid challenges – inquiries into complaints by potential suppliers concerning federal government procurement under NAFTA, the AIT and the AGP; Appeals of decisions of the CBSA

made under the *Customs Act* and SIMA, and decisions of the CRA under the *Excise Tax Act*; and Safeguard cases – inquiries into whether the rapid build-up of imports from China, or from around the world, is causing injury to a Canadian industry.

- **Program Activity** — General economic inquiries and references (advisory role)

In its advisory role, the Tribunal's caseload is comprised of three types of cases. First, the Tribunal plays an advisory role when requested by Government to recommend measures to alleviate injury to domestic producers pursuant to a safeguard inquiry. Periodically, the Government may also direct the Tribunal to inquire into general economic, trade or tariff matters. In such inquiries, the Tribunal has the power to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance. When these requests arise, the Tribunal faces a strain on its resources and must meet very strict government imposed deadlines.

Finally, the Tribunal has received a standing reference from the Minister of Finance to investigate requests from domestic producers for tariff (import tax) relief on imported textile inputs for use in their manufacturing operations and make recommendations to the Minister that would maximize the net economic benefits to Canada.

In its advisory role, the Tribunal's caseload is comprised of the following: Safeguard cases – where the Tribunal finds injury to a Canadian industry, the Governor in Council may request the Tribunal to recommend appropriate measures for dealing with the build-up of imports; General economic, trade and tariff inquiries referred by the Government – inquiries and advice on such economic, trade and tariff issues as are referred to the Tribunal by the Governor in Council or the Minister of Finance; and Standing tariff reference referred by the Minister of Finance – investigations into requests from Canadian producers for tariff relief

on imported textile inputs that they use in their production.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Financial Consumer Agency of Canada

Strategic Outcome — The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;
 - promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
 - monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
 - promote awareness of the obligations of financial institutions; and
 - foster an understanding of financial services and issues relating to financial services.
- **Program Activity** — Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Strategic Outcome — A Canadian financial system resistant to money laundering and terrorist financing.

- **Program Activity** — Financial intelligence program

FINTAC's Financial Intelligence Program, mandated by the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (PCMLTFA), is a component of the broader national security and anti-crime agenda. The program contributes to the public safety of Canadians and strives to disrupt the ability of criminals and terrorist groups that seek to abuse Canada's financial system while reducing the profit incentive of organized crime. The main methods of intervention used by the program include receiving and analyzing reported financial transactions and other information the Centre is authorized to collect under the PCMLTFA. The Program produces trusted and valued financial intelligence products including tactical case disclosures on suspected money laundering, terrorist activity financing and other threats to the security of Canada, as well as strategic intelligence such as money laundering and terrorist financing trends reports, country and group based financial intelligence assessments, and vulnerability assessments of emerging financial technologies or services. The program's products are relied upon and sought after by Canadian law enforcement at the federal, provincial and municipal levels, by counterpart agencies and domestic and international intelligence bodies, and by policy and decision makers working to identify emerging issues and vulnerabilities in the Anti-Money Laundering and Anti-Terrorist Financing Regime.

- **Program Activity** — Compliance program
- FINTAC's Compliance Program is responsible for ensuring compliance with Part 1 of the *Proceeds of*

Crime (Money Laundering) and Terrorist Financing Act (PCMLTFA) and associated regulations. The compliance program utilizes a risk based approach to deliver enforcement, relations and support activities that help ensure compliance with legislative and regulatory obligations that apply to individuals and entities operating in Canada's financial system.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Office of the Superintendent of Financial Institutions

Strategic Outcome — A safe and sound Canadian financial system.

- **Program Activity** — Regulation and supervision of federally regulated financial institutions

This program involves regulating and supervising federally regulated financial institutions (FRFIs) to determine whether they are in sound financial condition and are complying with their governing statute law and supervisory requirements; monitoring the financial and economic environment to identify issues that may impact these institutions negatively; and, intervening in a timely manner to protect depositors and policyholders from undue loss, while recognizing that management and boards of directors are ultimately responsible, and that financial institutions can fail. Costs for this program are recovered through base assessments and user fees and charges paid by the federally regulated financial institutions covered under the *Bank Act*, *Trust and Loan Companies Act*, *Insurance Companies Act* and *Cooperative Credit Associations Act*. The Office of the Superintendent of Financial Institutions also receives

revenues for cost-recovered services to provinces, for which it provides supervision of their institutions on a fee for service basis.

- **Program Activity** — Regulation and supervision of federally regulated private pension plans

This program involves regulating and supervising federally regulated private pension plans to determine whether they are meeting minimum plan funding requirements and are complying with their governing law and supervisory requirements. This program provides risk assessments of pension plans covering employees in federally regulated areas of employment; timely and effective intervention and feedback to protect the financial interests of plan members and beneficiaries from undue loss, while recognizing that plan administrators are ultimately responsible, and that plans can fail; a balanced relevant regulatory framework; and a prudentially effective and responsive approvals process. This program incorporates risk assessment and intervention, regulation and guidance, and approvals and precedents related to federally regulated private pension plans under the *Pension Benefits Standards Act*, 1985. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

Strategic Outcome — A financially sound and sustainable Canadian public retirement income system.

- **Program Activity** — Actuarial valuation and advisory services

The federal government and the provinces, through the Canada Pension Plan (CPP), public sector pension arrangements and other social programs have made commitments to Canadians and have taken on emanated responsibility for the financing of these commitments. Some are long-term and it is important that decision-makers, parliamentarians and the public understand these and the inherent risks. This program plays a

vital and independent role in this process. It provides checks and balances on the future costs of the different pension plans under its responsibilities. This program provides a range of actuarial services, under legislation, to the CPP and some federal government departments. It conducts statutory actuarial valuations of the CPP, Old Age Security (OAS) and Canada Student Loans programs, and pension and benefits plans covering the Federal Public Service, the Canadian Forces, the Royal Canadian Mounted Police (RCMP), federally appointed judges, and Members of Parliament. The Office of the Chief Actuary (OCA) is funded by fees charged for its actuarial valuation and advisory services and by an annual parliamentary appropriation.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

PPP Canada Inc.

Strategic Outcome — Transform Canada into a leader for public-private partnerships (P3).

- **Program Activity** — Federal public-private partnership initiatives

Through this program activity, PPP Canada Inc. will:

- manage a Public-Private Partnerships Fund (P3 Fund), a unique infrastructure program designed to support innovative public-private partnerships projects;
- assess public-private partnerships opportunities for contributions under other Government of Canada infrastructure programs to ensure consideration of such arrangements;

- assess public-private partnership opportunities and advise on the execution of public-private partnership projects at the federal level; and
- act as a source of expertise and advice for public-private partnership matters in order to encourage the further development of Canada's public-private partnerships market.

Royal Canadian Mint

Strategic Outcome — The strategic outcome of the Royal Canadian Mint (RCM) are to: elevate the RCM into a world-class brand that is recognized for quality, innovation and exceeding customer's expectations; ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values; ensure that foreign coinage, bullion and refinery services, collectible and other related services are leaders in their respective markets; generate a profit and maintain long-term viability through an ongoing commitment to customer satisfaction, growth and efficiency; create an environment where all employees demonstrate the organization's values and celebrate their success; and ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

Source of authorities

Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	101,790,604	...	...	101,790,604	1	Department				
...	...	12,800,000	...	12,800,000	1a	Operating expenditures of appropriations				
...	...	...	11,319	11,319		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	4,802,542	4,802,542		TB Vote 25 ⁽¹⁾				
...	...	...	8,074,848	8,074,848		TB Vote 30 ⁽¹⁾				
...	...	...	(1,404,394)	(1,404,394)		Transfer to Vote 5				
...	101,790,604	12,800,000	11,484,315	126,074,919		Total — Vote 1	119,468,990	6,605,929	...	121,904,779
...	215,000,000	...	...	215,000,000	5	Grants and contributions				
...	...	8,582,614	...	8,582,614	5b	Grants and contributions — To authorize the transfers of appropriations				
...	...	...	1,404,394	1,404,394		Transfer from Vote 1				
...	215,000,000	8,582,614	1,404,394	224,987,008		Total — Vote 5	15,002,006	209,985,002	...	29,535,038
...	...	...	...	...	7c	Authority to make payments from April 1, 2012 to March 31, 2013, under the <i>Bretton Woods and Related Agreements Act</i> the Agriculture Advance Market Commitment in an amount not to exceed \$10,000,000	...	1	...	...
...	13,143,191	...	(910,569)	12,232,622	(S)	Contributions to employee benefit plans	12,232,622	...	...	12,608,648
...	77,516	...	...	77,516	(S)	Minister of Finance — Salary and motor car allowance	77,516	...	...	77,537
...	...	...	2,000	2,000	(S)	Minister of State — Motor car allowance	2,000	...	...	2,020
...	28,568,975,000	...	(330,777)	28,568,644,223	(S)	Canada health transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	28,568,644,223	...	...	26,941,815,102 ⁽²⁾
...	19,703,000,000	(1,928,000,000)	(842,905,538)	16,932,094,462	(S)	Interest on unmatured debt	16,932,094,462	...	...	18,367,056,118 ⁽²⁾
...	9,159,000,000	(28,000,000)	(80,887,531)	9,050,112,469	(S)	Other interest costs	9,050,112,469	...	...	9,514,276,356
...	15,422,503,000	...	...	15,422,503,000	(S)	Fiscal equalization (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	15,422,503,000	...	...	14,658,570,000
...	11,859,486,000	...	...	11,859,486,000	(S)	Canada social transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	11,859,486,000	...	...	11,514,064,000
...	3,110,679,940	...	...	3,110,679,940	(S)	Territorial financing (Part I.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	3,110,679,940	...	...	2,876,083,006
...	441,620,000	...	...	441,620,000	(S)	Payments to International Development Association	441,620,000	...	...	384,280,000

...	325,779,000	(28,462,000)	...	297,317,000	(S)	Additional fiscal equalization to Nova Scotia (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	297,317,000	...	...	82,678,000
...	250,000,000	...	...	250,000,000	(S)	Wait times reduction transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	250,000,000	...	...	250,000,000
...	146,059,000	...	...	146,059,000	(S)	Additional fiscal equalization offset payment to Nova Scotia (<i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offshore Payments Act</i>)	146,059,000	...	...	33,695,000
...	120,000,000	...	10,816,640	130,816,640	(S)	Purchase of domestic coinage	130,816,640	...	...	114,368,880
...	51,200,000	...	...	51,200,000	(S)	Debt payments on behalf of poor countries to international organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	51,200,000	...	...	51,200,000
...	32,148,628	...	701	32,149,329	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	32,149,329	...	...	32,148,628
...	(746,180,000)	13,450,000	(3,783,992)	(736,513,992)	(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(736,513,992)	...	...	(709,591,452)
...	(3,388,677,000)	60,674,000	(29,022,000)	(3,357,025,000)	(S)	Alternative payments for standing programs (Part VI — <i>Federal-Provincial Fiscal Arrangements Act</i>)	(3,357,025,000)	...	...	(3,219,731,000)
...	...	93,710,000	...	93,710,000	(S)	Payment to Ontario related to the Canada Health Transfer	93,710,000	...	...	(17,984,000)
68,571,831	...	...	...	68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	...	...	68,571,831	...
...	...	758,000,000	(319,800,000)	438,200,000	(S)	Payments to Provinces Regarding Sales Tax Harmonization (Part III.1 — <i>Federal-Provincial Fiscal Arrangements Act</i>)	438,200,000	...	...	1,560,200,000
...	...	...	2,159,620	2,159,620	(S)	Payment of liabilities previously transferred to revenues	2,159,620	...	...	14,081,367
...	...	...	66,504,775	66,504,775	(S)	Losses on foreign exchange	66,504,775	...	...	18,173,873
...	...	679,660,000	...	679,660,000	(S)	Additional fiscal equalization payment — Total transfer protection (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i>)	679,660,000	...	...	952,107,000
...	...	74,100,000	(68,614,000)	5,486,000	(S)	Incentive for provinces to eliminate taxes on capital (Part IV — <i>Federal-Provincial Fiscal Arrangements Act</i>)	5,486,000	...	...	845,100
...	...	10,000,000	...	10,000,000	(S)	International Bank for reconstruction and development for the Agriculture Advance Market commitment (<i>Bretton Woods and Related Agreements Act</i> , section 8)	10,000,000	...	...	9,000,000
...	...	...	4,748	4,748	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	4,748	...
...	...	...	356,926	356,926	(S)	Refunds of amounts credited to revenues in previous years	356,926	...	...	...
...	...	...	(1,402,080)	(1,402,080)	(S)	Small and Medium Enterprise (SME) Finance Challenge	(1,402,080)	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	550,466,000
68,571,831	85,385,604,879	(273,485,385)	(1,254,922,368)	83,925,768,957		Total budgetary	83,640,601,446	216,590,932	68,576,579	84,141,929,996

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	38,497,079,000	38,497,079,000	(S)	(L) Advances pursuant to subsection 12(2) of the <i>Farm Credit Canada Act</i> (Gross)	38,497,079,000	...	...	35,356,795,000
...	...	...	24,275,937,309	24,275,937,309	(S)	(L) Advances pursuant to section 19 of the <i>Business Development Bank of Canada Act</i> (Gross)	24,275,937,309	...	...	25,445,198,569
...	...	...	2,409,735,000	2,409,735,000	(S)	(L) Advances pursuant to subsection 21(1) of the <i>Canada Mortgage and Housing Corporation Act</i> (Gross)	2,409,735,000	...	...	2,551,758,000
...	1	...	...	1	L10	International Development Association Pursuant to subsection 8(2) of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011-12 to 2015-2016	...	1	...	...
...	1	...	...	1	L15	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$441,610,000 to the International Development Association	...	1	...	441,620,000
...	1	...	...	1	L17c	Authority to make payments from April 1, 2012 to March 31, 2013, under the <i>Bretton Woods and Related Agreements Act</i> to the International Finance Corporation in support of the Fast Start International climate change initiative in an amount not to exceed \$60,278,000	...	1	...	...
...	...	1	...	1	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	7,000,000	...	...	8,000,000
...	...	...	182,840,815	182,840,815	(S)	(L) Payments to the International Monetary Fund — New arrangements to borrow	182,840,815	...	...	...
...	20,610,640	...	21,141,533	41,752,173	(S)	(L) Payment to International Bank for Reconstruction and Development	41,752,173	...	...	57,127,593

(S)	International Finance Corporation in support of the Fast Start international climate change financing initiative (<i>Bretton Woods and Related Agreements Act</i> , section 8)									
	...	...	60,278,000	...	...	60,278,000	...	...	...	...
	...	...	...	...	...	...	...	...	...	151,454,000

	...	20,610,642	60,278,001	65,393,733,657	65,474,622,300	65,474,622,297	3	...	...	64,011,953,162

68,571,831	85,385,604,879	(273,485,385)	(1,254,922,368)	83,925,768,957	83,925,768,957	83,640,601,446	216,590,932	68,576,579	84,141,929,996	...
...	20,610,642	60,278,001	65,393,733,657	65,474,622,300	65,474,622,300	65,474,622,297	3	...	64,011,953,162	...

...	73,991,868	...	...	...	73,991,868	...	...	...	...	...
...	...	...	3,758,443	...	3,758,443	...	...	...	...	...
...	...	...	...	5,980,390	5,980,390	...	...	...	...	...
...	73,991,868	...	9,738,833	83,730,701	83,730,701	78,095,897	5,634,804	...	79,266,383	...
...	10,331,353	...	(219,923)	10,111,430	10,111,430	10,111,430	...	...	10,543,651	...
...	...	...	2,445	2,445	2,445	...	...	...	...	1,886
...	84,323,221	...	9,521,355	93,844,576	93,844,576	88,209,772	5,634,804	...	89,811,920	...

15,000,000,000	...	...	...	15,000,000,000	15,000,000,000	...	...	15,000,000,000	...	...
15,000,000,000	...	...	...	15,000,000,000	15,000,000,000	...	...	15,000,000,000	...	...
...	8,654,867	...	...	8,654,867	8,654,867	...	...	...	...	...
...	...	1,300,000	...	1,300,000	1,300,000	...	...	...	...	...
...	...	...	2,119	2,119	2,119	...	...	...	...	...
...	...	...	499,794	499,794	499,794	...	...	...	...	...
...	...	...	316,757	316,757	316,757	...	...	...	...	...
...	8,654,867	1,300,000	818,670	10,773,537	10,773,537	10,307,575	465,962	...	9,328,928	...
...	1,240,425	...	(47,558)	1,192,867	1,192,867	1,192,867	...	...	1,199,978	...
142	...	...	743	885	885	...	...	...	...	...
142	9,895,292	1,300,000	771,855	11,967,289	11,967,289	11,501,327	465,962	...	10,528,906	...

...	...	...	12,890,555	12,890,555	12,890,555	12,890,555	...	...	12,281,961	...
...	...	...	...	...	...	...	...	...	...	37
...	...	...	12,890,555	12,890,555	12,890,555	12,890,555	...	...	12,281,998	...

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
Financial Transactions and Reports Analysis Centre of Canada							
...	46,532,305	...	...	46,532,305	30	Program expenditures	
...	...	1,888,300	...	1,888,300	30a	Program expenditures — To authorize the transfers of appropriations	
...	...	...	1,721,361	1,721,361		Transfer from: TB Vote 25 ⁽¹⁾	
...	...	...	1,005,548	1,005,548		TB Vote 30 ⁽¹⁾	
...	...	...	(74,931)	(74,931)		Transfer to Vote 20 (Public Works and Government Services)	
...	46,532,305	1,888,300	2,651,978	51,072,583		Total — Vote 30	
...	5,697,939	...	(583,967)	5,113,972	(S)	Contributions to employee benefit plans	53,165,951
...	52,230,244	1,888,300	2,068,011	56,186,555		Total Agency — Budgetary	6,062,129
...	...	...	...	...			59,228,080
Office of the Superintendent of Financial Institutions							
...	909,369	...	...	909,369	35 (S)	Program expenditures	
...	...	...	...	...		Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i> — Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>	910,226
80,633,611	...	...	...	80,633,611	(S)	Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	
1	...	...	2,019	2,020		Spending of proceeds from the disposal of surplus Crown assets	(13,517,693)
...	909,369	...	2,019	2,019			2,655
80,633,612	909,369	...	2,019	81,545,000		Total Agency — Budgetary	(12,604,812)
PPP Canada Inc.							
...	12,700,000	...	...	12,700,000	40	Payments to PPP Canada Inc. for operations and program delivery	
...	275,000,000	...	...	275,000,000	45	Payments to PPP Canada Inc. for P3 Fund investments	12,700,000
...	287,700,000	...	...	287,700,000		Total Agency — Budgetary	275,000,000
...	...	...	...	...			287,700,000

Royal Canadian Mint ⁽³⁾

(S) (L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*:

Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)

...	...	...	75,000,000	75,000,000	...	...	75,000,000	...
...	...	...	75,000,000	75,000,000	...	...	75,000,000	...
149,205,585	85,820,663,005	(270,297,085)	(1,229,668,573)	84,469,902,932	84,094,333,935	225,134,683	150,434,314	84,588,876,088
15,000,000,000	20,610,642	60,278,001	65,468,733,657	80,549,622,300	65,474,622,297	3	15,075,000,000	64,011,953,162

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance):

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) Certain comparative figures have been reclassified to conform with the current year presentation.

(3) Order in Council P.C. 2011-0584 designates the Minister of Finance as the appropriate Minister for the purposes of the *Royal Canadian Mint Act*; the agency was previously reported under Transport.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Transfer and taxation payment programs —																		
Budgetary	70,174,804	1,602,973	...	...	...	57,568,937,336	57,358,952,333	...	...	...	...	...	...	...	57,639,112,140	57,360,555,306	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	109,030,176	109,030,173	109,030,176	109,030,173	...	...
Treasury and financial affairs —																		
Budgetary	26,148,248,975	26,148,248,975	...	...	...	...	...	...	...	...	...	...	...	...	26,148,248,975	26,148,248,975	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	65,365,592,124	65,365,592,124	65,365,592,124	65,365,592,124	...	...
Economic and fiscal policy framework	86,804,535	81,323,189	...	...	...	5,000	5,000	...	...	...	...	...	...	...	86,809,535	81,328,189	...	...
Internal services	51,988,307	50,597,011	...	...	...	10,000	10,000	...	400,000	...	138,035	...	...	...	51,598,307	50,468,976	...	...
Sub-total —	26,357,216,621	26,281,772,148	...	...	...	57,568,952,336	57,358,967,333	...	400,000	...	138,035	...	...	...	83,925,768,957	83,640,601,446	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	65,474,622,300	65,474,622,297	65,474,622,300	65,474,622,297	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(400,000)	(138,035)	...	...	...	...	(400,000)	(138,035)	...	...	...	...	...	...	...	...	...	...
Total Department —	26,356,816,621	26,281,634,113	...	...	...	57,568,952,336	57,358,967,333	...	...	...	...	...	65,474,622,300	65,474,622,297	65,474,622,300	65,474,622,297	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor General																		
Legislative auditing	96,354,576	89,026,730	...	...	...	...	2,510,000	816,958	...	...	...	...	...	...	93,844,576	88,209,772	...	...
Revenues netted against expenditures	(2,510,000)	(816,958)	...	...	...	...	(2,510,000)	(816,958)	...	...	...	...	...	...	...	...	...	...
Total Agency —	93,844,576	88,209,772	...	...	...	...	...	...	...	...	...	...	...	...	93,844,576	88,209,772	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada Deposit Insurance Corporation —																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	15,000,000,000	...	15,000,000,000	...	...	...
Canadian International Trade Tribunal																		
Adjudication of trade cases (quasi-judicial role)	8,736,121	8,395,969	...	...	...	...	...	...	...	...	...	...	...	...	8,736,121	8,395,969	...	...

General economic inquiries and references (advisory role)	119,673	115,013	...	...	...	...	...	...	119,673	115,013
Internal services	3,111,495	2,990,345	...	...	...	...	...	...	3,111,495	2,990,345
Total Agency — Budgetary	11,967,289	11,501,327	...	...	...	...	...	...	11,967,289	11,501,327
Financial Consumer Agency of Canada — Budgetary	12,890,555	12,890,555	...	...	...	...	...	...	12,890,555	12,890,555
Financial Transactions and Reports Analysis Centre of Canada										
Financial intelligence program	23,879,111	22,673,503	...	...	...	...	...	...	23,879,111	22,673,503
Compliance program	23,879,111	23,068,382	...	...	...	...	...	...	23,879,111	23,068,382
Internal services	8,428,333	8,251,686	...	...	...	...	...	...	8,428,333	8,251,686
Total Agency — Budgetary	56,186,555	53,993,571	...	...	...	...	...	...	56,186,555	53,993,571
Office of the Superintendent of Financial Institutions										
Actuarial valuation and advisory services	4,544,369	4,475,526	26,000	...	...	...	3,661,000	5,859,242	...	909,369
Regulation and supervision of federally regulated financial institutions	146,503,612	67,148,283	...	...	...	...	65,870,000	65,730,958	...	80,633,612
Regulation and supervision of federally regulated private pension plans	4,503,500	3,969,131	67,500	749,999	...	...	4,571,000	6,530,231	...	(1,811,101)
Internal services	47,957,019	44,928,325	4,739,000	7,368,627	...	...	52,694,000	50,832,196	...	2,019
Sub-total	203,508,500	120,521,265	4,832,500	8,118,626	...	...	126,796,000	128,952,627	...	81,545,000
Revenues netted against expenditures	(126,796,000)	(128,952,627)	...	...	...	...	(126,796,000)	(128,952,627)	...	...
Total Agency — Budgetary	76,712,500	(8,431,362)	4,832,500	8,118,626	...	...	...	...	81,545,000	(312,736)
PPP Canada Inc. — Budgetary	287,700,000	287,450,000	...	...	...	...	...	...	287,700,000	287,450,000
Royal Canadian Mint — Non-budgetary	...	...	...	...	...	...	...	...	75,000,000	...
Total										
Ministry — Budgetary	26,896,118,096	26,727,247,976	4,832,500	8,118,626	57,568,952,336	57,358,967,333	...	...	84,469,902,932	84,094,333,935
Non-budgetary	...	...	...	...	...	...	...	80,549,622,300	65,474,622,297	65,474,622,297

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	210,000,000	...	(15,000)	209,985,000	Department Grants Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries	...	209,985,000
...	5,000,000	...	...	5,000,000	Contributions Contribution to the Harboursfront Centre	5,000,000	...
...	...	8,582,614	1,404,394	9,987,008	Toronto waterfront revitalization initiative	9,987,008	7,000,000
...	...	...	15,000	15,000	Research and Policy Initiatives Assistance	15,000	20,495,992
...	...	...	...	...		...	10,000
...	5,000,000	8,582,614	1,419,394	15,002,008	Total — Contributions	15,002,008	27,505,992
...	...	...	...	...	Other transfer payments	...	...
...	28,568,975,000	...	(330,777)	28,568,644,223	(S) Canada health transfer	28,568,644,223	26,941,815,102
...	15,422,503,000	...	...	15,422,503,000	(S) Fiscal equalization	15,422,503,000	14,658,570,000
...	11,859,486,000	...	...	11,859,486,000	(S) Canada social transfer	11,859,486,000	11,514,064,000
...	3,110,679,940	...	...	3,110,679,940	(S) Territorial financing	3,110,679,940	2,876,083,006
...	441,620,000	...	...	441,620,000	(S) Payments to International Development Association	441,620,000	384,280,000
...	...	...	...	...	(S) Additional fiscal equalization to Nova Scotia	...	...
...	325,779,000	(28,462,000)	...	297,317,000	(S) Wait times reduction transfer	297,317,000	82,678,000
...	250,000,000	...	...	250,000,000	(S) Additional fiscal equalization offset payment to Nova Scotia	250,000,000	250,000,000
...	146,059,000	...	...	146,059,000	(S) Debt payments on behalf of poor countries to international organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	146,059,000	33,695,000
...	51,200,000	...	...	51,200,000	(S) Statutory subsidies	51,200,000	51,200,000
...	32,148,628	...	701	32,149,329	(S) Youth allowances recovery	32,149,329	32,148,628
...	(746,180,000)	13,450,000	(3,783,992)	(736,513,992)	(S) Alternative payments for standing programs	(736,513,992)	(709,591,452)
...	(3,388,677,000)	60,674,000	(29,022,000)	(3,357,025,000)	Payments to provinces regarding sales tax harmonization	(3,357,025,000)	(3,219,731,000)
...	...	758,000,000	(319,800,000)	438,200,000	(S) Additional fiscal equalization payment — Total transfer protection	438,200,000	1,560,200,000
...	...	679,660,000	...	679,660,000	(S) Incentive for provinces to eliminate taxes on capital	679,660,000	952,107,000
...	...	74,100,000	(68,614,000)	5,486,000	Authority to make payments from April 1, 2012 to March 31, 2013 under the <i>Bretton Woods and Related Agreements Act</i> to the International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment in an amount not to exceed \$10,000,000	5,486,000	845,100
...
...	...	1	...	1		...	1

(S) International Bank for Reconstruction and Development for the Agriculture Advance									
...	...	10,000,000	...	10,000,000	...	10,000,000	...	...	9,000,000
...	...	93,710,000	...	93,710,000	...	93,710,000	...	...	(17,984,000)
...	...	...	32,191,907	32,191,907	...	32,191,907	...	...	11,709,944
...	...	...	(1,402,080)	(1,402,080)	...	(1,402,080)	...	...	...
...	...	...	...	...	...	...	...	...	550,466,000
...	56,073,593,568	1,661,132,001	(390,760,241)	57,343,965,328	Total — Other transfer payments				
...	56,288,593,568	1,669,714,615	(389,355,847)	57,568,952,336	Total Department	57,358,967,333	209,985,003	...	55,991,090,366
...	56,288,593,568	1,669,714,615	(389,355,847)	57,568,952,336	Total Ministry	57,358,967,333	209,985,003	...	55,991,090,366

(S) Statutory transfer payment.

Details of Spendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (spendable revenues)			
Internal services			
Provision of internal services to other organizations pursuant to paragraph 29.1 (2) (a) of the <i>Financial Administration Act</i>	400,000	138,035	185,075
Total Department — Budgetary	400,000	138,035	185,075
Auditor General			
Budgetary (spendable revenues)			
Legislative auditing			
Audit of the International Labour Organization	1,850,000	795,238	803,989
Services provided to members of the Canadian Council of Legislative Auditors	660,000	21,720	42,567
Total Agency — Budgetary	2,510,000	816,958	846,556
Office of the Superintendent of Financial Institutions			
Budgetary (spendable revenues)			
Actuarial valuation and advisory services	3,661,000	5,859,242	6,808,764
Regulation and supervision of federally regulated financial institutions	65,870,000	65,730,958	70,210,047
Regulation and supervision of federally regulated private pension plans	4,571,000	6,530,231	8,062,017
Internal services	52,694,000	50,832,196	52,347,041
Total Agency — Budgetary	126,796,000	128,952,627	137,427,869
Total Ministry — Budgetary	129,706,000	129,907,620	138,459,500

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments — (1)		
Cash and accounts receivable — Cash —		
Chartered banks	23,878,414	23,421,689
Short term deposits	90,440,846	66,726,065
Receiver General balance at the Bank of Canada	108,396,241	25,602,702
Foreign exchange accounts —		
International reserves held in the Exchange Fund Account —		
Transfer of profits	1,400,550,723	1,672,215,754
International Monetary Fund — Subscriptions — Transfer of profits	2,091,257	7,138,948
International Monetary Fund — Loans — Transfer of profits	1,259,160	3,922,964
Loans, investments and advances —		
Bank of Canada — Transfer of profits	1,083,609,640	1,061,870,524
Canada Development Investment Corporation —		
Dividends	206,182,692	386,260,493
Canada Mortgage and Housing Corporation	1,889,428,710	1,962,773,427
Farm Credit Canada	221,782,893	196,536,102
Business Development Bank of Canada	119,470,784	111,234,354
Royal Canadian Mint — Dividends	10,000,000	10,000,000
Federal-provincial fiscal arrangements	58,944	58,944
International Monetary Fund — Poverty Reduction and Growth Trust	489,612	981,968
International Finance Corporation — Global Trade Liquidity Program	84,669	3,512,428
Financial Consumer Agency of Canada	37,699	54,318
Other accounts —		
Public Works and Government Services —		
Consulting and Audit Canada Revolving Fund	38,437	82,136
	5,157,800,721	5,532,392,816
Refunds of previous years' expenditures —		
Refund of salaries, goods and services	75,332	195,834
Adjustments to prior year's payables	247,066	19,951
	322,398	215,785
Sales of goods and services —		
Rights and privileges	57,558	64,000
Other fees and charges —		
Access to information	3,854	3,152
Recovery for general administrative services	138,035	185,075
	141,889	188,227
	199,447	252,227

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	4,748	...	Financial Consumer Agency of Canada		
Miscellaneous revenues —			Other revenues —		
Domestic coinage	120,192,423	106,721,736	Sales of goods and services —		
Net gain on exchange	144,654,381	99,845,007	Services of a regulatory nature	11,258,265	10,420,802
Sale of real property to Canada Lands Company Limited	...	4,831,502	Sales of goods and information products	5	45
Transfer from the following accounts which were unclaimed or outstanding for ten years or more —			Other fees and charges —		
Account — Unclaimed cheques	39,797,073	40,937,561	Revenues from fines	280,000	212,500
Unclaimed balances received from Bank of Canada in respect of chartered banks	342,145	362,074			
Transfer from matured debt outstanding	13,892,515	826,801	Proceeds from the disposal of surplus Crown assets	11,538,270	10,633,347
Guarantee fees	16,647,573	10,369,112	Total Agency	11,538,270	10,633,384
Sundries	15	250,015	Financial Transactions and Reports Analysis Centre of Canada		
	335,526,125	264,143,808	Other revenues —		
Total Department	5,493,853,439	5,797,004,636⁽²⁾	Refunds of previous years' expenditures —		
Auditor General			Refunds of previous years' expenditures	3,399	7,527
Other revenues —			Adjustments to prior year's payables	5,559	67,449
Refunds of previous years' expenditures —				8,958	74,976
Refunds of previous years' expenditures	9,868	24,980	Miscellaneous revenues —		
Adjustments to prior year's payables	39,916	125,462	Administrative monetary penalty	306,140	78,781
	49,784	150,442	Miscellaneous revenues	13,434	11,780
Sales of goods and services —				319,574	90,561
Other fees and charges	925,372	...	Total Agency	328,532	165,537
Proceeds from the disposal of surplus Crown assets	2,445	1,886	Office of the Superintendent of Financial Institutions		
Miscellaneous revenues	...	817,025	Other revenues —		
Total Agency	977,601	969,353	Sales of goods and services —		
Canadian International Trade Tribunal			Services of a regulatory nature	118,321,521	115,670,803
Other revenues —			Services of a non-regulatory nature	8,142,418	7,195,227
Refunds of previous years' expenditures —			Sales of goods and information products	115	1,606
Refunds of previous years' expenditures	...	2,342	Other fees and charges —		
Adjustments to prior year's payables	39,381	70,579	Revenues from fines	286,900	365,450
	39,381	72,921	Services to OGD	360,008	...
Proceeds from the disposal of surplus Crown assets	743	142		646,908	365,450
Miscellaneous revenues	...	914	Proceeds from the disposal of surplus Crown assets	127,110,962	123,233,086
Total Agency	40,124	73,977	Total Agency	127,112,981	123,235,741

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues —		
Return on investments	5,157,800,721	5,532,392,816
Refunds of previous years' expenditures	420,521	514,124
Sales of goods and services	139,774,051	134,118,660
Proceeds from the disposal of surplus Crown assets	9,955	4,720
Miscellaneous revenues	335,845,699	265,052,308
Total Ministry	5,633,850,947	5,932,082,628⁽²⁾

(1) Interest unless otherwise indicated.

(2) During the year, Royal Canadian Mint was transferred from Transport. Previous year's amounts have been restated by \$10,000,000.

Section 10

2012-2013

Public Accounts of Canada

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Economically prosperous maritime sectors and fisheries.

• Program Activity — Integrated fisheries resource management

The role of Integrated fisheries resource management is to deliver policies, programs and plans (i.e. Integrated Fisheries Management Plans and Conservation and Harvesting Plans, Rebuilding Plans, Recovery Strategies and Action Plans) under the *Fisheries Act*, the *Species at Risk Act* and related regulations, in consultation with Aboriginal groups, provinces, territories and industry, to manage, protect and conserve fisheries resources. The program is necessary to ensure sustainability and provide for the allocation and distribution of harvestable resources among those dependent on the resource (Aboriginal, aquaculture for seed, spat and broodstock, commercial and recreational fish harvesters). The program, informed by the scientific assessment of the status of fish, invertebrate and marine

mammals, works to provide Canadians with a sustainable fishery resource that provides for an economically viable and diverse industry. Fisheries and Oceans Canada's Policy Sector, other Directorates within the Ecosystem and Fisheries Management Sector and the Department's scientific expertise, supported by Canadian Coast Guard Vessels are integral contributors to the delivery of this program. Components of the program are also coordinated with Environment Canada, the Canadian Food Inspection Agency, Health Canada, Indian and Northern Affairs Canada, provincial, territorial and municipal governments.

• Program Activity — Small craft harbours

The Small Craft Harbours Program operates and maintains a national network of harbours, in good working condition, capable of meeting the effective operation of the commercial fishing industry. Investment in small craft harbour infrastructure contributes to public safety, protects the environment, and improves economic benefits associated with Canada's fisheries. The Program is delivered in cooperation with Harbour Authorities that are local not-for-profit organizations representing the interests of both commercial fish harvesters and the broader community. In order to focus resources on core commercial fishing harbours that are managed by Harbour Authorities, the Program transfers, where possible, the ownership of non-core fishing and recreational harbours to local communities through divestiture. The Program is supported by two component Transfer Payment Programs: the Small Craft Harbours Class Grant Program and the Small Craft Harbours Class Contribution Program. The Program operates under the authority of the *Fishing and Recreational Harbours Act* and its regulations, and the *Federal Real Property and Federal Immovables Act*.

• Program Activity — Aboriginal strategies and governance

This program provides policy advice on Aboriginal fishing issues, negotiates agreements on the manage-

ment of Aboriginal fisheries, integrates agreements into overall management frameworks, and advises on land claims and self-government. The delivery of all programs by the Aboriginal Policy and Governance Directorate builds on and fosters linkages with other programs within the Ecosystems and Fisheries Management Sector, and is grounded in Fisheries and Oceans Canada's fisheries and aquaculture management expertise and experience. The program is necessary to build strong, stable relations with Aboriginal groups, to promote and foster Aboriginal and Treaty rights in the formulation and implementation of fisheries management policies, programs and plans to deliver on fiduciary responsibilities and to promote fisheries-related economic opportunities for Aboriginal communities. The program is guided by a proactive approach in its relationship with Aboriginal groups based on assisting Aboriginal peoples to obtain the capacity to more effectively participate in the multi-stakeholders processes used for aquatic resource and oceans management and building their capacity to take advantage of opportunities to participate in commercial fisheries and aquaculture development.

• Program Activity — Fisheries strategies and governance

This program leads the coordination, elaboration and implementation of plans, policies, tools and mechanisms necessary, as determined through engagement processes and policy reviews, to support a robust and diverse fisheries sector that is competitive, prosperous and sustainable. This work is done in collaboration with other directorates within the Ecosystems and Fisheries Management Sector, and Fisheries and Oceans Canada's Oceans and Science Sector. The program provides a single, over-arching vision, policy and governance framework to senior management at the national level, including the Minister, to direct and support fisheries resources decision-making initiatives. The objective of this work is a modern fisheries governance regime that is accountable, predictable and

transparent to the people it governs, respects aboriginal treaty rights and promotes long-term sustainability and economic prosperity. In addition, this program is responsible for all related business, human resources and corporate planning. This program may also use either grants or contributions to support the department's research, development, management, and promotion of fisheries and ocean-related issues.

- **Program Activity** — Marine navigation

The Marine Navigation program is delivered by the Canadian Coast Guard. This program provides Canadian and International commercial marine transportation sectors, fishers and pleasure craft operators with information and services that facilitate economic and efficient movement of maritime commerce in support of economic prosperity. Program services include providing: Survey and forecast information of certain commercial channels to identify available water depth, restrictions or hazards to navigation; dredging services, marine structures contributing to ship channel maintenance of certain waterways, aids to navigation systems including short-range marine aids, long-range marine aids and information to mariners; ice information and escorting service to ships in ice-covered waters; assistance to beset vessels in ice; opening of tracks through shore-fast ice; harbour breakouts; ice routing advice; and risk management of flooding on the St. Lawrence River through monitoring, prevention and breaking up of ice jams. Program Services also contribute to Arctic sovereignty by transporting goods/supplies to Northern communities and being a visible federal government marine presence in the Canadian North. Marine Navigation supports economic prosperity by ensuring economical and safe access to the Canadian marine transportation networks and encourages efficiency by fostering/supporting a marine infrastructure system capable of meeting clients' needs. Coast Guard's Fleet Operational Readiness and Shore-Based Asset Readiness programs are integral contributors to the delivery of this program. This program is delivered

in coordination with the Canadian Hydrographic Services, Public Works and Government Services Canada and Environment Canada. Legal authority for this program is found in the *Constitution Act*, 1867, the *Oceans Act*, 1996, and the *Canada Shipping Act*, 2001.

- **Program Activity** — Sustainable aquaculture program

The mission of the Sustainable Aquaculture Program is to set the conditions for the success of a vibrant and innovative Canadian aquaculture sector that is economically viable, environmentally and socially sustainable, and internationally competitive, and that benefits all Canadians and builds public confidence in aquaculture. The regulatory mandate of the program is derived from the *Fisheries Act*, the *Fisheries Development Act* and the *Oceans Act*. Mainly via the establishing of regulations and extensive collaborations with private and public sector stakeholders, Fisheries and Oceans Canada, as the lead federal organization for aquaculture, provides a horizontally managed and integrated intradepartmental approach to create the optimal conditions for the sector. The program is delivered in collaboration with other federal departments, provincial and territorial governments, industry, the private sector, non-government organizations, and other stakeholders. The Department's scientific expertise plays an important role in supporting sustainable aquaculture production.

- **Program Activity** — Salmonid enhancement program

Backed by strong public support, Fisheries and Oceans Canada (DFO) first launched the Salmonid Enhancement Program (SEP) in 1977 to increase the catch of salmon in British Columbia and the Yukon. The Program continues to focus on the production of Pacific salmon from hatcheries and spawning channels to directly provide harvest opportunities for all sectors (commercial, recreational and First Nation) under the

Fisheries Act, the Species at Risk Act and the Pacific Aquaculture Regulations and to enable harvest opportunities through the provision of stock assessment information for harvest management. The Program also includes restoration and enhancement of habitat for fish production, as well as education and awareness programs to facilitate the participation of First Nations, local communities, external parties and other levels of government in cooperative fisheries and watershed stewardship activities, often with the support of the foundations funded through the Contribution Programs. SEP resources are largely devoted to fish production from hatcheries and spawning channels but are also used to fund community stewardship and restoration projects, leverage funds and support partnerships. The Program is a contributor to Integrated Fisheries Resource Management, particularly Commercial and Recreational Fisheries, Habitat Management, and the British Columbia Aquaculture Program and works with Aquatic Animal Health and Biotechnology and Genomics. Components of the Program are coordinated with the Canadian Food Inspection Agency, and provincial, territorial and municipal governments.

- **Program Activity** — International engagement

Through multilateral and bilateral engagements, this program promotes and protects the interests of Canadians by ensuring access for Canadians to fish resources managed internationally, promoting and influencing sustainable regional fisheries management and healthy global marine ecosystems, and contributing to a stable international trade regime for Canadian fish and seafood products. This is achieved through a coordinated and proactive approach that reflects domestic positions and interests and the Government of Canada's international priorities, and that is grounded in the Department's scientific expertise and best management practices. The Program's goals are also advanced through building broad and constructive relationships with international partners based upon

common goals and strategies. Many Canadians directly benefit from internationally managed fish stocks, and the Canadian seafood sector as a whole relies heavily on international trade. As Canada also shares three oceans, effective relations and collaboration with international, regional and domestic partners are essential to addressing fisheries and ecosystem challenges and to advancing international standards, agreements and management decisions that reflect Canadian approaches.

• **Program Activity** — Aquatic animal health

In collaboration with the Canadian Food Inspection Agency (CFIA), Fisheries and Oceans Canada (DFO) is responsible for co-delivering Canada's National Aquatic Animal Health Program. The objective of the Program is to protect against the introduction or spread of serious infectious disease in wild and cultured aquatic animals. Detection and reporting of aquatic animal diseases of national and international importance in wild and cultured aquatic animals is imperative to prevent and/or control serious disease outbreaks. The CFIA relies on DFO's scientific expertise to provide scientific advice and to conduct diagnostic testing and research. Knowledge derived through science informs certification of aquatic animal health status in support of the Canadian fish/seafood trade, market access and the delivery of federal responsibilities under the *Health of Animals Act* and the *Fisheries Act*. The Program also supports the delivery of other DFO program activities, such as the Salmon Enhancement Program (SEP), Biotechnology and Genomics, and the Aquaculture Collaborative Research and Development Program (ACRDP).

• **Program Activity** — Biotechnology and genomics

Both knowledge and its application through innovative new technology are vital for fostering advances in sustainable development of aquatic resources. The De-

partment is responsible for developing the knowledge necessary to inform the federal government's responsibility for regulation and the assessment of risk associated with fish products derived from biotechnology. Through the adoption of leading-edge genomics research and biotechnology tools and technique the Department also improves Fisheries and Oceans Canada's ability to protect endangered species, manage opening and closing of fisheries, avoid over exploitation of resources, prosecute poachers, improve aquaculture practices, control disease outbreaks, and remediate contaminated sites.

• **Program Activity** — Territorial delineation

The definition and description of Canada's maritime boundaries is reliant on hydrographic data and marine geodetic expertise Canada ratified the United Nations Convention on the Law of the Sea (UNCLOS) in 2003 and has until 2013 to submit evidence to support the establishment of the outer limits of Canada's continental shelf beyond the current 200-mile Exclusive Economic Zone. Fisheries and Oceans Canada is responsible for the provision of hydrographic data and marine geodetic expertise to prepare, present, and defend Canada's evidence submission to the United Nations Commission on the Limits of the Continental Shelf (the Commission). The Department works closely with Foreign Affairs and International Trade Canada and Natural Resources Canada in this endeavor. In addition to the Program's direct contribution to Canada's submission to the Commission, the Program defines the geographic positions for all Canadian offshore maritime boundaries and provides the geodetic evidence to resolve boundary disputes (e.g. Beaufort Sea, Hans Island) and prosecutions related to the violation of international Maritime Law (e.g. foreign fishing). Through the international recognition of these limits and boundaries, Canada is able to assert its sovereign right to resources and secure our maritime boundaries.

Strategic Outcome — Sustainable aquatic ecosystems.

• **Program Activity** — Compliance and enforcement

The program promotes and maintains compliance with legislation, regulations and management measures implemented to achieve the conservation and sustainable use of Canada's aquatic resources, and the protection of species at risk, fish habitat and oceans. The program is delivered through a balanced regulatory management and enforcement approach including: promotion of compliance through education and shared stewardship; monitoring, control and surveillance activities; and management of major cases / special investigations in relation to complex compliance issues. The program also works closely with its Ecosystems and Fisheries Management Sector (EFM), Royal Canadian Mounted Police and industry partners to ensure peaceful and orderly fisheries, makes a significant contribution with the Canadian Coast Guard to the protection of Canadian sovereignty, assists the Department of National Defence in the identification of potential marine security threats through our extensive marine surveillance activities, and plays a key role with EFM, Environment Canada and the Canadian Food Inspection Agency in the administration of the Canadian Shellfish Sanitation Program to help ensure that the public is protected from consumption of contaminated fisheries products.

• **Program Activity** — Habitat management

Given its responsibilities under the *Fisheries Act*, the *Species at Risk Act* and the *Canadian Environmental Assessment Act*, Fisheries and Oceans Canada's habitat management program is a major federal regulator affecting most development projects occurring in or around fresh and marine fish-bearing waters across Canada. The program's activities contribute to its mandate to conserve and protect fish habitat that sustain

fisheries resources that Canadians value. In the context of government-wide initiatives for sustainable development and smart regulations, the program helps Canadians manage the impacts of non-fishery activities on fish habitat. The program uses scientific knowledge and understanding to develop regulations and policies; provide formal advice and direction; engage with individuals, organizations, and other levels of government; and manages compliance.

- **Program Activity** — Oceans management

The *Oceans Act* and its supporting policy, Canada's Oceans Strategy, affirm Fisheries and Oceans Canada's mandate and role as the lead federal authority for the oceans and provides a framework for modern oceans management. Oceans Management involves the conservation and sustainable use of Canada's ocean space and resources, such as fisheries, renewable and non-renewable energy, in collaboration with other federal departments, other levels of government, Aboriginal organizations, users, and other non-government stakeholders. Building on a foundation of science, the activity seeks to address a number of challenges facing Canada's oceans, such as oceans health, marine habitat loss, declining biodiversity and growing demands for access to ocean resources, all through an ecosystem-based approach.

- **Program Activity** — Species at risk management

The *Species at Risk Act* (SARA) is a key federal government commitment to prevent wildlife species at risk (SAR) from becoming extirpated or extinct and to help in the recovery of these species. It provides for the legal protection of wildlife SAR and the conservation of their biological diversity. As the competent Minister under SARA, the Minister of Fisheries and Oceans has the legislated responsibility and mandate for the protection and recovery of all aquatic species in Canada (except those on federal lands under the responsibility of Parks Canada). The evidence-based SAR Manage-

ment Program is informed by the Department's scientific expertise, and considers socio-economic, stakeholder, and community knowledge. Management of the Program reflects key SARA principles, such as: stewardship and engagement; consultation and cooperation; and, compliance and enforcement. It supports activities in the SARA conservation cycle, including: assessment and listing of species; recovery and protection of SAR through the development of recovery strategies, action plans and management plans; identification and protection of species' critical habitat; promoting recovery implementation; and monitoring and evaluation.

- **Program Activity** — Aquatic invasive species

Aquatic invasive species are a major threat to aquatic biodiversity, ecosystem health, and the fisheries and aquaculture industries that healthy and productive ecosystems sustain. The World Conservation Union rates invasive alien species as the second-worst threat to biodiversity, after habitat loss. Recognizing the seriousness of this threat, in 2004 the Canadian Council of Fisheries and Aquaculture Ministers developed the Canadian Action Plan to Address the Threat of Aquatic Invasive Species. The objective of the Action Plan is to prevent the introduction of new invasions, detect new invaders early, respond rapidly to new invaders, and, where necessary, manage established and spreading invaders. Knowledge derived through science activities, such as research on pathways of invasion, methodologies to detect new invasions, risk assessments, and control measures, supports Canadian and international regulation, agreements, and the development of management frameworks in support of Canada's Action Plan.

- **Program Activity** — Environmental response services

The Canadian Coast Guard (CCG) is the lead federal agency for managing the response to all ship-source and mystery pollution spills occurring into the marine

environment in waters under Canadian jurisdiction and for the support of countries under international agreements. The objectives of the Environmental Response program are to minimize the environmental, economic and public safety impacts of marine pollution incidents. Through the Environmental Response program, CCG: establishes an appropriate and nationally consistent level of preparedness and response service in Canadian waters; monitors and investigates all reports of marine pollution in Canada in conjunction with other federal departments; and maintains communications with the program's partners, including Transport Canada and Environment Canada, to ensure a consistent approach to the response to marine pollution incidents. Coast Guard's Fleet Operational Readiness is an integral contributor to the delivery of this program. This program is delivered in coordination with other federal departments for surveillance information and scientific advice. Within Canada's Marine Oil Spill Preparedness Response Regime, response capacity arrangement between ship owners and commercial interests is an essential factor to support the regime. Legal basis and authority for the Environmental Response Services program is found in the *Oceans Act*, the *Canada Shipping Act*, 2001, the *Constitution Act*, 1867 and in virtue of an agreement with Transport Canada, the *Arctic Waters Pollution Prevention Act*, 2001.

Strategic Outcome — Safe and secure waters.

- **Program Activity** — Fleet operational readiness

The Canadian Coast Guard (CCG) Fleet Operational Readiness (FOR) Program provides safe, reliable, available, and operationally capable vessels, air cushion vehicles, helicopters, and small craft with competent and professional crews ready to respond to on-water and maritime related requirements. This program involves fleet management and operations, fleet maintenance, and fleet asset procurement. Through the Fleet Operational Readiness program, the CCG Agency ensures that the Government of Canada's civil-

ian fleet meets the current and emerging needs and priorities of Canadians and the Government of Canada. The FOR program supports Coast Guard programs, the science and Fisheries and Aquaculture Management activities of Fisheries and Oceans Canada, and the activities of a number of other government departments needing on-water delivery in support of their mandates. The Canadian Coast Guard College is an important contributor to the delivery of this program. Legal basis and authority for this program and capability is found in the *Constitution Act*, 1867 and the *Oceans Act*.

• **Program Activity** — Shore-based asset readiness

The Canadian Coast Guard (CCG) Shore-based Asset Readiness Program ensures that the CCG's non-fleet assets (worth \$1.6 billion) are available and reliable to support delivery of CCG Programs. These non-fleet assets include both fixed and floating aids, such as visual aids (e.g. lighthouses and buoys), aural aids (e.g. fog horns), radar aids (e.g. reflectors and beacons) and long-range marine aids, such as the Differential Global Positioning System (DGPS) as well as electronic communication and navigation systems and over 300 radio towers. The Shore-based Asset Readiness Program ensures availability and reliability of these assets through provision of life-cycle investment planning, engineering, acquisition, maintenance and disposal services. The Canadian Coast Guard College is an important contributor to the delivery of this program. As required, this activity is delivered in coordination with Public Works and Government Services Canada (PWGSC). Activities associated with life cycle asset management of CCG shore-based assets are legislated and guided by a number of legal instruments such as the *Financial Administration Act* and Government Contract Regulations, as well as policies, directives, and guidelines provided by Treasury Board, Treasury Board Secretariat, Industry Canada and PWGSC. Legal basis or authority for this program is found in the *Constitution Act*, 1867 and the *Oceans Act*.

• **Program Activity** — Marine communications and traffic services

The Marine Communications and Traffic Services (MCTS) Program is delivered by the Canadian Coast Guard (CCG). Safety of mariners and marine environmental protection in Canadian waters is highly dependent on the efficient and timely communication of information. The MCTS program ensures a reliable communication system is available on a 24/7 basis to contribute to the safety of life at sea, the protection of the marine environment, the safe and efficient navigation of shipping in Canadian waterways, and maritime domain awareness. Services include the provision of marine distress and general radio communications, the broadcasting of maritime safety information, the screening of vessels entering Canadian waters, the regulation of vessel traffic in selected Canadian waters, and the provision of marine information to other federal government departments and agencies and marine telephone call service on a cost recovery basis. CCG's Shore-Based Asset Readiness and Canadian Coast Guard College activities are integral contributors to the delivery of this program. Legal basis or authority for the MCTS program is found in the *Constitution Act*, 1867, the *Oceans Act*, the *Canada Shipping Act*, 2001 and in virtue of an agreement with Transport Canada, the *Arctic Waters Pollution Prevention Act*, 2001.

• **Program Activity** — Search and rescue services

The Canadian Coast Guard's (CCG) maritime Search and Rescue Services program (SAR) leads, delivers and maintains preparedness for the 5.3 million square kilometer maritime component of the federal SAR system; it does so with the support of multiple stakeholders and partners, including the Canadian Coast Guard Auxiliary and the Department of National Defence. Through communication, coordination and delivering maritime search and rescue response and operational awareness, the CCG SAR program increases the chances of rescue for people caught in dangerous

on-water situations. Coast Guard's Fleet Operational Readiness and Marine Communications & Traffic Services are integral contributors to the delivery of this activity. Legal basis and authority for the Search and Rescue Services program is found in the *Constitution Act*, 1867, the *Oceans Act*, and the *Canada Shipping Act*, 2001.

• **Program Activity** — Hydrographic products and services

The safe use of Canadian waterways requires knowledge of the physical limitations to navigation. The Canadian Hydrographic Service (CHS) contributes to safety on Canadian waterways by undertaking hydrographic surveys from primarily Canadian Coast Guard vessels to, measure, describe, and chart the physical features of Canada's oceans and navigable inland waters. As Canada's hydrographic authority, the CHS uses this data to produce up-to-date, timely and accurate navigational products in support of domestic and international marine transportation in accordance with the requirements of the *Canada Shipping Act*, the *Arctic Waters Pollution Prevention Act* and the International Maritime Organization's Safety of Life At Sea (SOLAS) Convention. In addition to supporting safe and secure waters, hydrographic information is made available for a spectrum of research and development applications in engineering, ocean research, and the renewable and non-renewable energy sectors.

• **Program Activity** — Ocean forecasting

As a maritime nation bordered by three oceans and an extensive network of inland waters, Canada has a requirement to understanding ocean processes to enable the prediction of ocean conditions and their influence on our environment, ecosystems and coastal communities. This is accomplished through research and the long term monitoring of key ocean parameters (e.g. temperature, sea level, nutrients, tides, salinity, etc.) via space-based, aerial, autonomous vehicles, and ves-

self-based observations and the management of data to ensure its integrity and accessibility. This Program is the foundation for marine information, including ocean prediction products and services that are used to support emergency preparedness (e.g. tsunami warnings, storm surges), adaptation to climatic change, search and rescue, the mitigation of oil spills, and at-sea operations such as fisheries and offshore energy. Clients of the Program include internal users such as the Canadian Coast Guard, other federal government departments and agencies (e.g. Environment Canada, Department of National Defence, Transport Canada, Public Safety Canada), various maritime industries (e.g. commercial shipping, off-shore energy, fishing industry) the Canadian and international marine science community, and Canadians.

- **Program Activity** — Canadian Coast Guard College

Operating as Coast Guard's national, bilingual, degree conferring training institution, the Canadian Coast Guard College educates marine professionals necessary to deliver programs in support of Coast Guard's mission and mandate in marine safety, security and environmental protection. Coast Guard's Fleet Operational Readiness, Shore-Based Asset Readiness, Marine Communications & Traffic Services, Search and Rescue and Environmental Response are integral contributors to the delivery of this program. As required, this activity is delivered in partnerships with provincial marine education institutions. Legal basis or authority for this program is found in the *Constitution Act*, 1867 and the *Oceans Act*.

- **Program Activity** — Maritime security

The Maritime Security Program is led by the Canadian Coast Guard. This program collaborates with federal departments and agencies with maritime security responsibilities, including the Royal Canadian Mounted

Police, Canadian Forces, Canada Border Services Agency, Public Safety Canada and Transport Canada, by facilitating the provision of maritime expertise, vessel support and information. The Maritime Security program provides these agencies with relevant Coast Guard information in support of their maritime and national security mandates. Coast Guard's Fleet Operational Readiness, Marine Communications & Traffic Services and Shore-Based Asset Readiness are integral contributors to the delivery of this activity. This activity is delivered in coordination with Fisheries and Oceans Canada's Conservation and Enforcement program. Legal basis or authority for the Maritime Security program is found primarily in the *Oceans Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
- See introductory text.

Freshwater Fish marketing Corporation

Strategic Outcome — To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	1,157,765,136	...	...	1,157,765,136	1	Department	
...	...	6,006,827	...	6,006,827	1a	Operating expenditures	
...	...	32,901,259	...	32,901,259	1b	Operating expenditures — To authorize the transfers of appropriations	
...	1c	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	902,300	902,300		Transfer from: Vote 1 (Environment)	
...	4,635,995	4,635,995		Vote 5	
...	207,609	207,609		Vote 5 (National Defence)	
...	2,341,449	2,341,449		TB Vote 15 ⁽¹⁾	
...	60,566,130	60,566,130		TB Vote 25 ⁽¹⁾	
...	45,514,740	45,514,740		TB Vote 30 ⁽¹⁾	
...	(46,404)	(46,404)		Transfer to: Vote 1 (Environment)	
...	(274,033)	(274,033)		Vote 5 (Atlantic Canada Opportunities Agency)	
...	(5,000)	(5,000)		Vote 1 (Canadian Heritage)	
...	(30,000)	(30,000)		Vote 1 (Industry)	
...	(1,242,915)	(1,242,915)		Vote 10	
...	(1,047,052)	(1,047,052)		Vote 20 (Public Works and Government Services)	
...	1,157,765,136	38,908,087	111,522,819	1,308,196,042		Total — Vote 1	1,241,000,803
...	313,588,752	...	...	313,588,752	5	Capital expenditures	...
...	...	25,025,637	...	25,025,637	5b	Capital expenditures — To authorize the transfers of appropriations	67,195,239
...	...	1	...	...	5c	Transfer from: Vote 10	1,313,593,490
...	188,000	188,000		TB Vote 15 ⁽¹⁾	
...	208,258	208,258		TB Vote 33 ⁽¹⁾	
...	63,378,740	63,378,740		Transfer to: Vote 1	
...	(4,635,995)	(4,635,995)		Vote 5 (National Defence)	
...	(1,400,000)	(1,400,000)		Total — Vote 5	307,868,372
...	313,588,752	25,025,638	57,739,003	396,353,393		Grants and contributions	88,485,021
...	61,785,992	...	...	61,785,992	10	Grants and contributions — To authorize the transfers of appropriations	...
...	...	1	...	...	10a	Grants and contributions — To authorize the transfers of appropriations	
...	...	26,389,874	...	26,389,874	10b	Grants and contributions — To authorize the transfers of appropriations	
...	10c	Grants and contributions — To authorize the transfers of appropriations	
...	...	1	...	...		Transfer from: Vote 1	
...	1,242,915	1,242,915		Vote 1 (National Defence)	299,588,070
...	70,000	70,000			

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Fleet operational readiness	272,309,977	265,289,449		214,899,946	183,023,726		...	...		21,987,400	16,655,176		...	...		465,222,523	431,657,999	
Shore-based asset readiness	115,321,783	113,040,267		45,993,836	36,219,685		...	...		12,423,200	11,545,576		...	...		148,892,419	137,714,376	
Marine communications and traffic services	53,723,822	52,571,160		...	...		...	...		44,300	808		...	...		53,679,522	52,570,352	
Search and rescue services	33,982,927	33,023,431		...	...		5,091,000	5,090,000		...	...		...	...		39,073,927	38,113,431	
Hydrographic products and services	29,813,586	29,714,609		572,400	565,448		96,500	88,019		...	...		...	...		30,482,486	30,368,076	
Ocean forecasting	17,370,878	16,880,096		400,000	387,300		15,000	15,000		...	...		...	...		17,785,878	17,282,396	
Canadian Coast Guard College	17,586,367	15,886,367		...	...		...	...		1,700,000	...		...	...		15,886,367	15,886,367	
Maritime security	6,614,796	6,614,796		...	...		...	...		...	...		...	...		6,614,796	6,614,796	
Integrated fisheries resource management	113,246,890	112,366,869		819,300	652,932		7,480,300	7,376,128		...	...		...	...		121,546,490	120,395,929	
Small craft harbours	67,576,515	67,449,441		43,133,491	40,773,034		3,543,500	3,539,765		...	...		...	...		114,253,506	111,762,240	
Aboriginal strategies and governance	19,274,847	19,182,732		...	...		66,137,210	66,126,666		...	...		...	...		85,412,057	85,309,398	
Fisheries strategies and governance	33,013,680	32,922,480		2,740,200	2,364,982		126,000	126,000		...	...		...	...		35,879,880	35,413,462	
Marine navigation	65,959,581	64,827,004		...	...		...	...		14,359,700	13,227,123		...	...		51,599,881	51,599,881	
Sustainable aquaculture program	30,048,236	29,432,586		...	...		4,856,365	4,856,073		...	...		...	...		34,904,601	34,288,659	
Salmonid enhancement program	28,806,277	28,660,816		...	...		962,000	373,396		...	...		...	...		29,768,277	29,034,212	
International engagement	14,139,494	13,981,132		...	...		52,500	52,500		...	...		...	...		14,191,994	14,033,632	
Aquatic animal health	6,082,627	6,015,341		...	...		...	...		...	...		...	...		6,082,627	6,015,341	
Biotechnology and genomics	3,377,185	3,327,949		...	...		...	...		...	...		...	...		3,377,185	3,327,949	
Territorial delineation	3,970,852	3,944,254		...	...		...	...		...	...		...	...		3,970,852	3,944,254	
Compliance and enforcement	107,123,461	105,697,641		1,631,696	1,624,029		...	...		...	...		...	...		108,755,157	107,321,670	
Habitat management	60,564,180	59,632,859		...	...		30,000	30,000		...	...		...	...		60,594,180	59,662,859	
Oceans management	37,991,360	36,984,340		141,100	134,259		187,312	166,000		...	...		...	...		38,319,772	37,284,599	
Species at risk management	24,582,011	22,414,327		...	...		24,500	24,500		...	...		...	...		24,606,511	22,438,827	
Aquatic invasive species	12,602,958	12,445,824		...	...		10,000	10,000		...	...		...	...		12,612,958	12,455,824	
Environmental response services	11,147,469	11,147,469		...	...		...	...		...	...		...	...		11,147,469	11,147,469	
Internal services	314,308,785	259,026,269		86,021,424	42,122,977		320,694	312,000		...	...		...	...		400,650,903	301,461,246	
Sub-total	1,500,540,544	1,422,479,508		396,353,393	307,868,372		88,932,881	88,186,047		50,514,600	41,428,683		...	...		1,935,312,218	1,777,105,244	
Revenues netted against expenditures	(50,514,600)	(41,428,683)		...	...		...	...		(50,514,600)	(41,428,683)		...	...		...	...
Total Department — Budgetary	1,450,025,944	1,381,050,825		396,353,393	307,868,372		88,932,881	88,186,047		...	...		...	...		1,935,312,218	1,777,105,244	

Non-budgetary

Total Ministry ---	Budgetary	Non-budgetary
1970-71	100	100
1971-72	100	100
1972-73	100	100
1973-74	100	100
1974-75	100	100
1975-76	100	100
1976-77	100	100
1977-78	100	100
1978-79	100	100
1979-80	100	100
1980-81	100	100
1981-82	100	100
1982-83	100	100
1983-84	100	100
1984-85	100	100
1985-86	100	100
1986-87	100	100
1987-88	100	100
1988-89	100	100
1989-90	100	100
1990-91	100	100
1991-92	100	100
1992-93	100	100
1993-94	100	100
1994-95	100	100
1995-96	100	100
1996-97	100	100
1997-98	100	100
1998-99	100	100
1999-00	100	100
2000-01	100	100
2001-02	100	100
2002-03	100	100
2003-04	100	100
2004-05	100	100
2005-06	100	100
2006-07	100	100
2007-08	100	100
2008-09	100	100
2009-10	100	100
2010-11	100	100
2011-12	100	100
2012-13	100	100
2013-14	100	100
2014-15	100	100
2015-16	100	100
2016-17	100	100
2017-18	100	100
2018-19	100	100
2019-20	100	100
2020-21	100	100
2021-22	100	100
2022-23	100	100
2023-24	100	100
2024-25	100	100
2025-26	100	100
2026-27	100	100
2027-28	100	100
2028-29	100	100
2029-30	100	100
2030-31	100	100
2031-32	100	100
2032-33	100	100
2033-34	100	100
2034-35	100	100
2035-36	100	100
2036-37	100	100
2037-38	100	100
2038-39	100	100
2039-40	100	100
2040-41	100	100
2041-42	100	100
2042-43	100	100
2043-44	100	100
2044-45	100	100
2045-46	100	100
2046-47	100	100
2047-48	100	100
2048-49	100	100
2049-50	100	100
2050-51	100	100
2051-52	100	100
2052-53	100	100
2053-54	100	100
2054-55	100	100
2055-56	100	100
2056-57	100	100
2057-58	100	100
2058-59	100	100
2059-60	100	100
2060-61	100	100
2061-62	100	100
2062-63	100	100
2063-64	100	100
2064-65	100	100
2065-66	100	100
2066-67	100	100
2067-68	100	100
2068-69	100	100
2069-70	100	100
2070-71	100	100
2071-72	100	100
2072-73	100	100
2073-74	100	100
2074-75	100	100
2075-76	100	100
2076-77	10	

Source of authorities

Source of monies												
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year		Variance		Available for use in subsequent years		Used in the previous year
						\$	\$	\$	\$	\$	\$	
Department Grants												
...	500,000	...	(135,000)	365,000	Grant program for the disposal of small craft harbours	365,000	...	...	...	...	8,442,987	...
...	500,000	...	(188,000)	312,000	Grants for the disposal of surplus lighthouses	312,000	...	...	...	...	...	...
...	238,000	12,502	(76,689)	173,813	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	156,519	17,294	...	...	...	245,864	...
...	1,238,000	12,502	(399,689)	850,813	Total — Grants	833,519	17,294	...	...	...	8,688,851	...
Contributions												
...	26,729,300	21,757,374	(1,795,048)	46,691,626	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	46,690,567	1,059	...	...	...	63,842,191	...
...	14,363,000	2,200,000	2,786,084	19,349,084	Contributions under the Aboriginal aquatic resource and oceans management program	19,346,174	2,910	...	...	...	21,423,845	...
...	7,800,000	...	(345,000)	7,455,000	Contributions to support the economic viability and long term sustainability of the Quebec and Atlantic Canada lobster fishery (Atlantic Lobster Sustainability Measures)	7,350,828	104,172	...	...	...	20,644,450	...
...	4,921,000	...	170,000	5,091,000	Contribution agreements to permit the Canadian Coast Guard Auxiliary (CCGA) Associations to carry out authorized activities related to maritime Search and Rescue (SAR) operations, SAR prevention and other safety related activities	5,090,000	1,000	...	...	...	5,020,000	...
...	4,700,000	...	(40,000)	4,660,000	Contributions under the Aquaculture innovation and market access program	4,659,708	292	...	...	...	4,699,574	...
...	962,000	...	...	962,000	Contribution to the Pacific Salmon Foundation	373,396	588,604	...	...	...	379,312	...
...	500,000	2,400,000	278,500	3,178,500	Contributions to support the Small craft harbours class contribution program	3,174,765	3,735	...	...	...	737,073	...
...	341,192	20,000	(182,999)	178,193	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	177,000	1,193	...	...	...	616,951	...
...	231,500	...	...	231,500	Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	224,925	6,575	...	...	...	215,935	...

Contributions to support the Academic research

contribution program for the support of academic
research and development related to science
priorities
Items not required for the current year

...	...	...	285,165	285,165	265,165	20,000	...	504,178
...	...	...	...	...	...	...	...	1,875,000
...	60,547,992	26,377,374	1,156,702	88,082,068	87,352,528	729,540	...	119,958,509
...	61,785,992	26,389,876	757,013	88,932,881	88,186,047	746,834	...	128,647,360

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Fleet operational readiness	9,318,300	3,489,390	3,114,423
Icebreaking services fees	12,669,100	13,165,786	13,249,624
Marine navigation service fees	21,987,400	16,655,176	16,364,047
Shore-based asset readiness			
Icebreaking services fees	2,053,000	768,777	686,165
Marine navigation service fees	10,370,200	10,776,799	10,845,423
	12,423,200	11,545,576	11,531,588
Marine communications and traffic services			
Coast guard radio tolls	44,300	808	26,399
Canadian Coast Guard College	1,700,000	...	...
Maritime navigation			
Marine navigation service fees	4,750,400	4,936,616	4,968,051
Icebreaking services fees	2,409,300	918,450	819,754
Maintenance dredging services tonnage fees in the St. Lawrence Shipping Channel	7,200,000	7,372,057	6,521,583
	14,359,700	13,227,123	12,309,388
Total Ministry — Budgetary	50,514,600	41,428,683	40,231,422

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	1,556,729	2,450,137
Adjustments to prior year's payables	1,353,346	3,254,291
	2,910,075	5,704,428
Sales of goods and services —		
Rights and privileges —		
Licences	40,797,595	40,076,528
Oyster leases	222,422	215,288
Vessel and fishermen registrations	482,201	370,120
Small craft harbours —		
Wharfage, berthage and leases	983,852	1,332,312
Licences	7,200	7,988
Other wharf revenues	10	526
	42,493,280	42,002,762
Services of a non-regulatory nature —		
Rental of land, buildings, vehicles and machinery	503,331	501,792
Sundries	2,188,575	2,007,284
Respendable revenues —		
Net-voted revenues invoiced —		
Icebreaking services	5,043,149	5,276,820
Marine service fees	29,369,628	29,618,673
Maintenance dredging services tonnage fees	7,281,002	6,516,017
Rental of land, buildings, vehicles and machinery	33,480	...
Telecommunications	(1,180)	29,452
Sundries	78,840	78,840
	44,496,825	44,028,878
Sales of goods and information products —		
Proceeds from sale of publications	1,275,021	1,397,827
Sundries	3,929	9,193
	1,278,950	1,407,020
	88,269,055	87,438,660
Proceeds from the disposal of surplus Crown assets	2,073,158	4,452,045
Miscellaneous revenues —		
Net gain on exchange	25,741	...
Seizures and forfeitures	212,772	259,694
Fines	2,695,018	4,237,931
Sundries	1,256,602	1,518,042
	4,190,133	6,015,667
Total Ministry	97,442,421	103,610,800

Section 11

2012-2013

Public Accounts of Canada

Foreign Affairs and International Trade

Department
Canadian Commercial Corporation
Canadian International Development
Agency
Export Development Canada (Canada
Account)
International Development Research
Centre
International Joint Commission
(Canadian Section)
National Capital Commission

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — The international agenda is shaped to Canada's benefit and advantage in accordance with Canadian interests and values.

- **Program Activity** — Diplomacy and advocacy

This program activity engages and influences international players and delivers international programs and diplomacy. It allows Canada to implement its international policies to foreign audiences inside and outside of Canada and thus fulfill the mandated roles and responsibilities that are associated with the diplomatic work of a foreign and international trade ministry. This work is done by liaising with decision makers at all levels in other countries and hosting events where key messages can be advocated. It includes utilizing provincial expertise in specific areas of interest to them to advance Canada's overall international policy. Additionally, it uses strategic promotion activities, including public diplomacy, as vehicles to promote Canadian

views on issues of concern to Canadians and uses a number of discretionary grant and contribution programs to further Canada's interests abroad. The main target groups are foreign decision makers in Canada and abroad, foreign publics, other levels of government within Canada, key constituencies within other countries (e.g. security and defence-related communities) and legislators.

- **Program Activity** — International policy advice and integration

This program activity provides strategic direction, intelligence and advice, including integration and coordination of Canada's foreign and international economic policies. It allows the department to plan and strategically coordinate its international activities with a view to integrating Canada's foreign and international economic policies. This is carried out by working to improve coordination within DFAIT, with other government departments and relevant stakeholders, and by utilizing advice provided from missions to develop all-of-government approaches that integrate different organizational mandates and perspectives to advance Canadian interests and values. The main target groups are other government organizations, policy and program groups within DFAIT, heads of mission and key mission personnel.

Strategic Outcome — Canadians are satisfied with commercial, consular and passport services.

- **Program Activity** — International commerce

This program activity manages and delivers commerce services and advice to Canadian business. It helps Canadian business succeed in international markets by providing expert counsel and advice and managing and delivering value-added services to Canadian business pursuing international business opportunities. This work is conducted through support to qualified business clients. The main target groups are Canadian business

ness clients who are currently operating abroad or who have demonstrated a capacity to do so.

- **Program Activity** — Passport Canada special operating agency (Revolving Fund)

This program activity manages and delivers passport services through the use of the Passport Canada Revolving Fund. It enables the issuance of secure travel documents to Canadians, which facilitates their travel and contributes to international and domestic security. This work is done through the authentication of identity and entitlement of applicants using a diversity of service channels and the production of secure travel documents. The main target group is Canadian travelers.

- **Program Activity** — Consular services and emergency management

This program activity manages and delivers consular services and advice to Canadians, and provides a coordinated Government of Canada response to emergencies abroad affecting Canadians. This work is done through consular agents and officers at missions abroad and through the use of the website, Travel.gc.ca. The program exists because Canadians travel, work, live, and die outside of Canada. This program activity prepares Canadians for international travel by informing them about safe travel habits and providing them with credible and timely information and advice to enable them to make responsible decisions about travel to foreign countries. In addition to helping Canadians prepare for international travel, this program activity assists Canadians outside Canada (24 hours a day, seven days a week) in handling individual cases of distress and routine requests for service and, in cooperation with partners and missions, provide a coordinated Government of Canada response to emergencies (such as natural disasters) affecting Canadians abroad. The main target groups are Canadians outside of Canada or Canadians planning to travel or live abroad.

Strategic Outcome — The Department of Foreign Affairs and International Trade maintains a mission network of infrastructure and services to enable the Government of Canada to achieve its international priorities.

- **Program Activity** — Governance, strategic direction, and common service delivery

This program activity governs, provides strategic direction and leadership, manages change, delivers services and provides infrastructure to the mission platform. The work is done in coordination with various branches, bureaus and divisions within DFAIT and with federal and provincial departments and agencies (31 partners in 2009-2010) located at missions abroad. The main target group is DFAIT's branches, bureaus and divisions, the Government of Canada's missions abroad, as well as federal and other partners operating at missions abroad.

- **Program Activity** — Government of Canada benefits

This program activity is the vehicle through which the International Platform and central agencies manage whole of government statutory payments on behalf of the Crown. These payments are made on behalf of Canadian and local employees. DFAIT manages the administration and payments for Foreign Service Directives as well as Locally Engaged Staff Pension Plans. This work is done through issuing timely benefit payments to Locally-Engaged and to Canada-Based staff. The main target group is the Government of Canada staff at missions abroad.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Commercial Corporation

Strategic Outcome — Enhanced market access for Canadian exporters to complex international public sector markets.

- **Program Activity** — Defence

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian International Development Agency

Strategic Outcome — Reduction in poverty for those living in countries where the Canadian International Development Agency engages in international development.

- **Program Activity** — Global engagement and strategic policy

Achieving international development outcomes requires engagement on the global stage and investments through international partners, as appropriate. Multilateral/ international organizations and global initiatives tackle global problems (e.g., infectious diseases, climate change); provide a governance mechanism in areas such as humanitarian assistance or to set the development agenda (e.g., Millennium Development Goals); and provide economies of scale and of scope, as well as significant expertise and capacity on the

ground. Activities under this program activity aim at delivering concrete results on the ground by: shaping and investing in multilateral and international institutions partners' policies and programs throughout the world; and, exerting policy influence to shape international development policy in Canada and globally, in line with the Government's priorities, through the fostering of effective partnerships and policy dialogue.

- **Program Activity** — Low-income countries

Countries within the World Bank low-income category face pervasive poverty and limited institutional capacity, but have broadly stable governance and public security. These countries generally have a high level of aid dependency, limited resilience to respond to number of vulnerabilities and external shocks, and limited ability to attend to the human development needs of their populations. Programming under this program activity features long-term engagement on country priorities, primarily to: strengthen education and health outcomes for children and youth; address the root causes of food insecurity; foster inclusive and sustainable economic growth; and, build the foundations for effective governance including ensuring country institutions can sustain the benefits of development programs. The Canadian International Development Agency works with other donors, civil society organizations and ministries of recipient governments. Engagement is normally anchored in the partner government's development strategy and program, around which donors coordinate and harmonize their efforts. This may involve the pooling of funds or other forms of program-based approaches.

- **Program Activity** — Fragile countries and crisis-affected communities

Fragile states and crisis-affected communities face particularly severe development challenges exacerbated by conflict, instability, man-made crisis or natural di-

sasters within complex national and regional contexts. They have weak institutional capacity, poor governance, political instability, and ongoing violence or a legacy of past conflict. Canada's engagement is often whole-of-government and subject to closely monitored and visible government strategies. This program activity features programming that is both short-term to ensure delivery of, and access to, essential humanitarian services to crisis-affected populations in order to reduce immediate vulnerabilities of the population; and medium to long-term, to create conditions for sustainable economic growth and building the foundation for effective governance and delivery of basic services. It requires working with partners that have expertise and capacity to deliver in high-risk environments.

- **Program Activity** — Middle-income countries

Countries within the World Bank middle-income category face specific challenges in inclusive, sustainable economic growth and development. These countries exhibit a stronger economic and social foundation and a lower reliance on aid than low-income countries, but may still have a large proportion of their population facing inequality and poverty. These countries often have stark disparities along geographic, gender, ethnic, or urban-rural lines, as well as pockets of deep poverty. This is in large part due to low productivity and competitiveness, and weak political accountability that does not address discrimination and marginalization. Main areas of programming under this program activity focus on delivering targeted technical assistance to foster equal access to economic opportunities and to public services to create the conditions for more competitive and inclusive local economies; to expand service delivery to reach marginalized groups; and, to build accountable democratic institutions. It requires working in partnership with government, civil society and the private sector to build capacity including knowledge and systems.

- **Program Activity** — Canadian engagement for development

The Canadian International Development Agency (CIDA) supports the work of Canadian organizations to achieve development results by combining strengths and drawing on the expertise, networks and opportunities available to Canadian organizations; and broadening the engagement of Canadians in international development by supporting outreach and education activities. Programming under this program activity involves co investment in the most meritorious development proposals that align with Canada's development priorities. Through calls for proposals, CIDA provides complementary funding to selected proposals received from Canadian organizations such as civil society organizations, academic institutions, and professional associations. Canadian organizations in turn work with partner country counterparts to deliver development results on the ground.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

International Development Research Centre

Strategic Outcome — Stronger capacity in developing countries to research and propose solutions that support sustainable and equitable development and poverty reduction.

- **Program Activity** — Research on development challenges

IDRC supports research in developing countries to promote growth and development. The challenges facing

international development are varied and complex. Research and innovation are vitally important to grapple with these challenges. Under the Strategic Framework 2010-2015, IDRC focuses on agriculture and the environment, science and innovation; social and economic policy; and health and health systems. Within each focus, programs define the specific development problem and identify the most promising approaches to address them. These programs support applied research as well as activities that strengthen the particular fields of knowledge. IDRC continually assesses why, where, and how to intervene to have the greatest impact. Program funding is allocated on an annual basis to reflect these changing priorities. IDRC works with researchers and innovators in the developing world, often in cooperation with researchers in Canada and elsewhere. Most projects are conducted by developing-world institutions themselves, including universities, research organizations, and civil society. IDRC also encourages sharing this knowledge with policymakers, other researchers, and communities around the world. The result is innovative, lasting local solutions that aim to bring choice and change to those who need it most.

- **Program Activity** — Capacity to do, use and manage research

IDRC also invests in research intended to assist the developing world to solve its own problems. To contribute to their societies, researchers and innovators in the developing world need to access global knowledge, engage their peers, and share their work. In short, they need opportunities to build their capacity to do, use and manage research. This program supports projects and technical assistance related to research design and methodology, communication and evaluation. Training and experts help researchers to develop their own ideas, communicate their results, and contribute to the larger efforts to reduce poverty. IDRC also works on evaluation methodologies and tools, and supports professional communities of evaluators in the developing

world. This program works with research, media and evaluation professionals in the developing world. It does so using a “grants-plus” approach to supporting research for development. This approach combines financial support to create new opportunities for research, engagement with recipients in the research process, and brokering that helps strengthen research-to-policy linkages. The work of IDRC is part of Canada’s international assistance and is guided by the *International Development Research Centre Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

International Joint Commission (Canadian Section)

Strategic Outcome — Prompt and effective prevention and/or resolution of potential disputes under the Boundary Water Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

- **Program Activity** — Boundary waters treaty

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

- **Program Activity** — Great Lakes water quality agreement

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Capital Commission

Strategic Outcome — Canada’s Capital Region is of national significance and is a source of pride for Canadians.

- **Program Activity** — Capital stewardship and protection

Through Capital Stewardship and Protection, the National Capital Commission (NCC) aims to protect assets of national significance in Canada’s Capital Region and to continue to enhance the Capital for future generations of Canadians. As steward of federal lands and assets in the region, the organization rehabilitates, manages, develops, maintains and safeguards the Capital’s most treasured cultural, natural and heritage assets while ensuring safe, respectful and appropriate public access is maintained. The NCC also promotes and regulates public activities on federal lands and conserves natural resources through sound environmental management. Through its involvement in land development projects such as LeBreton Flats, its acquisition of national interest properties and its disposal of surplus properties, the NCC is further able to ensure that its vision for the Capital is reflected in Canada’s Capital Region.

- **Program Activity** — Capital experience

The objective of Capital Experience is to generate pride through programming and other services in the Capital. This program produces a series of high-profile events and festivals (e.g. Canada Day and Winterlude), commemorations, interpretation, educational programs, visitor and recreational services and programs. In addition, through outreach activities that bring the Capital to Canadians across the country and national messaging, the NCC works toward increasing awareness of Canada’s Capital Region as a place where Canadian heritage, culture and achievements can be experienced.

- **Program Activity** — Capital planning

The NCC guides and coordinates the use of federal lands to ensure that they inspire Canadians, meet the needs of government and reflect the role and significance of the Capital. Through long-term plans, the identification of a National Interest Land Mass (NILM) and review and approval processes, the NCC is able to ensure that land use in Canada’s Capital Region reflects and respects the significance, natural environment, and heritage of the Capital. The organization also collaborates with federal, provincial and municipal governments on transportation issues.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Available from previous years	Source of authorities			Vote	Description	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$			\$	\$	\$
...	1,332,183,796	...	...	1	Department			
...	1a	Operating expenditures — To authorize the transfers of appropriations			
...	...	22,900,000	...	1b	Operating expenditures — To authorize the transfers of appropriations			
...	...	1	...	1c	Operating expenditures — To authorize the transfers of appropriations			
...	...	1	...		Transfer from: Vote 1 (Agriculture and Agri-Food)			
...	583,470		Vote 1 (Industry)			
...	12,900		Vote 1 (National Defence)			
...	849,600		Vote 1 (Public Safety and Emergency Preparedness)			
...	328,200		Vote 10			
...	300,000		Vote 10 (Public Safety and Emergency Preparedness)			
...	567,880		Vote 20 (Agriculture and Agri-Food)			
...	167,500		Vote 20 (Natural Resources)			
...	114,360		Vote 20 (Public Safety and Emergency Preparedness)			
...	1,015,280		Vote 20 (Public Works and Government Services)			
...	1,120,184		Vote 30			
...	6,421,500		Vote 45 (Public Safety and Emergency Preparedness)			
...	42,080		TB Vote 15 (1)			
...	413,998		TB Vote 25 (1)			
...	67,525,289		TB Vote 30 (1)			
...	41,385,304		Transfer to: Vote 1 (Agriculture and Agri-Food)			
...	(671,530)		Vote 1 (Citizenship and Immigration)			
...	(7,670,399)		Vote 1 (Health)			
...	(151,650)		Vote 1 (Industry)			
...	(30,000)		Vote 1 (National Defence)			
...	(402,550)		Vote 1 (Privy Council)			
...	(92,500)		Vote 1 (Public Safety and Emergency Preparedness)			
...	(417,560)		Vote 5			
...	(45,685,842)		Vote 5 (Atlantic Canada Opportunities Agency)			
...	(400,000)		Vote 15			
...	(21,889,000)					

Foreign Affairs and International Trade 11, 7

Source of authorities

Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	...	1	15b	Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for other persons, as Treasury Board determines — To authorize the transfers of appropriations				
...	...	...	21,889,000	21,889,000		Transfer from Vote 1				
...	50,779,000	1	21,889,000	72,668,001		Total — Vote 15	70,085,763	2,582,238	...	59,841,306
...	83,590,495	...	2,835,012	86,425,507	(S)	Contributions to employee benefit plans	86,425,507	...	...	90,041,655
...	77,516	...	...	77,516	(S)	Minister of Foreign Affairs — Salary and motor car allowance	77,516	...	...	77,850
...	77,516	...	...	77,516	(S)	Minister of International Trade and Minister for the Asia-Pacific Gateway — Salary and motor car allowance	77,516	...	...	77,223
...	2,000	...	...	2,000	(S)	Minister of State of Foreign Affairs (Americas and Consular Affairs) — Motor car allowance	2,000	...	...	2,020
138,820,367	67,653,555	...	(67,653,555)	138,820,367	(S)	Passport Office Revolving Fund	23,139,633	...	115,680,734	19,528,819
...	250,000	...	(171,000)	79,000	(S)	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	79,000	...	...	87,774
161,901	...	...	2,884,611	3,046,512	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,285,478	...	761,034	3,017,379
...	...	...	3,264	3,264	(S)	Refunds of amounts credited to revenues in previous years	3,264	...	...	...
...	...	...	1,891,103	1,891,103	(S)	Losses on foreign exchange	1,891,103	...	...	2,206,688
...	...	...	28,693	28,693	(S)	Court awards	28,693	...	...	2,434
...	...	...	...	...		Appropriations not required for the current year	...	...	...	189
138,982,268	2,582,131,547	80,506,884	59,286,484	2,860,907,183		Total budgetary	2,394,879,111	349,586,304	116,441,768	2,482,465,566
16,097,534	...	...	...	16,097,534	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$38,200,000 (Net)	(156,269)		16,253,803	291,125

L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)									
	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$3,000,000,000 (Gross)									
	(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)									
	Total non-budgetary									
	Total Department —									
	Budgetary									
	Non-budgetary									
	Canadian Commercial Corporation									
	Payments to the Canadian Commercial Corporation									
	(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)									
	Total Agency —									
	Budgetary									
	Non-budgetary									
	Canadian International Development Agency									
	Operating expenditures									
	Operating expenditures									
	Transfer from: TB Vote 15 ⁽¹⁾									
	TB Vote 25 ⁽¹⁾									
	TB Vote 30 ⁽¹⁾									
	Transfer to Vote 30									
	Total — Vote 25									
	Grants and contributions									
	Grants and contributions									
	Grants and contributions — To authorize the transfers of appropriations									
	Grants and contributions — To authorize the transfers of appropriations									
	Transfer from: Vote 1									
	Vote 5									
	Vote 10									
	Vote 10 (Environment)									
	Vote 25									
	Transfer to: Vote 1									
	Vote 5									
	Total — Vote 30									

Ministry Summary — Continued

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
303,048,359	...	...	...	303,048,359	(S) ⁽²⁾	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan	40,864,654	...	262,183,705	81,546,151
...	24,962,636	...	1,932,628	26,895,264	(S)	Contributions to employee benefit plans	26,895,264	...	...	26,955,888
...	77,516	...	...	77,516	(S)	Minister for International Cooperation — Salary and motor car allowance	77,516	...	...	77,536
...	248,654,000	...	(772,879)	247,881,121	(S)	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	247,881,121	...	...	285,582,426
...	...	24,504,170	(60,937)	24,443,233		Pursuant to Section 144 of the <i>Budget and Economic Statement Implementation Act, 2007</i> a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2012 and ending on March 31, 2013, in an amount not to exceed \$24,504,170	24,443,233	...	...	22,926,021
...	...	...	5,120	5,120	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,120	...	...	6,874
...	...	...	14,917,236	14,917,236	(S)	Losses on foreign exchange	14,917,236	...	...	20,088,735
...	...	...	...	...		Appropriations not required for the current year	...	...	...	258
303,048,359	3,411,393,223	201,006,490	54,661,538	3,970,109,610		Total budgetary	3,409,557,434	298,368,471	262,183,705	3,927,263,547

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Public Accounts of Canada, 2012-2013

Ministry Summary — Continued

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	83,307,437	12,491,370	...	95,798,807	(S)	(L) Payments (encashment of notes) to International Financial Institutions — Capital subscription	93,401,393	2,397,414	...	107,870,472
						African Development Bank				
					(S)	(L) Authorization to subscribe for 227,656 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
3,567,816,517	...	...	...	3,567,816,517		Unused authority at beginning of year (converted to Cdn \$ at that time)				
...	...	...	47,903,388	47,903,388		Exchange valuation adjustment to the unused authority at year end				
3,567,816,517	...	...	47,903,388	3,615,719,905		Total ⁽³⁾	3,615,719,905	...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 20,294 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
122,102,111	...	...	...	122,102,111		Unused authority at beginning of year (converted to Cdn \$ at that time)				
...	...	...	2,264,551	2,264,551		Exchange valuation adjustment to the unused authority at year end				
122,102,111	...	...	2,264,551	124,366,662		Total ⁽³⁾	124,366,662	...
						Asian Development Bank				
					(S)	(L) Authorization to subscribe for 527,490 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
6,402,582,038	...	...	...	6,402,582,038		Unused authority at beginning of year (converted to Cdn \$ at that time)				
...	...	...	107,672,890	107,672,890		Exchange valuation adjustment to the unused authority at year end				
6,402,582,038	...	...	107,672,890	6,510,254,928		Total ⁽³⁾	6,510,254,928	...

Inter-American Development Bank

(S)	(L) Authorization to subscribe for 655,377 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):									
	Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end									
	7,886,330,883	...	...	...	7,886,330,883	...	...	...	8,032,593,661	...
	7,886,330,883	...	...	...	146,262,778	8,032,593,661	...	...	...	...
	17,978,831,549	83,307,439	12,491,373	304,103,607	18,378,733,968	...	...	93,401,393	2,397,419	107,870,472
	303,048,359	3,411,393,223	201,006,490	54,661,538	3,970,109,610	...	...	3,409,557,434	298,368,471	3,927,263,547
	17,978,831,549	83,307,439	12,491,373	304,103,607	18,378,733,968	...	...	93,401,393	2,397,419	107,870,472
Export Development Canada (Canada Account)										
(S)	Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries (S.C., 2001, c. 33) ⁽⁴⁾									
	Transfer from non-budgetary authority ⁽⁴⁾									
	...	500,000	...	(500,000)	...	...	...	...	...	...
	...	...	...	224,760,863	224,760,863	...	...	...	...	...
	...	500,000	...	224,260,863	224,760,863	...	...	224,760,863	...	47,284,811
	...	...	...	6,431,667	6,431,667	...	...	6,431,667	...	7,053,101
	...	500,000	...	230,692,530	231,192,530	...	...	231,192,530	...	54,337,912
Total budgetary authority related to section 24										
(S)	(L) Total authorized limit of \$20,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 ⁽⁴⁾ Less: budgetary portion of the authority (see above) ⁽⁴⁾									
	16,455,130,251	(145,800,000)	...	572,611,943	16,881,942,194	...	...	...	...	...
	...	...	...	(224,760,863)	(224,760,863)	...	...	...	...	...
	16,455,130,251	(145,800,000)	...	347,851,080	16,657,181,331	...	...	(141,622,557)	16,798,803,888	(1,785,449,376)
Total non-budgetary authority related to section 24										
(Net) ⁽⁴⁾										
Total Agency —										
	...	500,000	...	230,692,530	231,192,530	...	...	231,192,530	...	54,337,912
	16,455,130,251	(145,800,000)	...	347,851,080	16,657,181,331	...	...	(141,622,557)	16,798,803,888	(1,785,449,376)

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
International Development Research Centre							
...	241,432,539	...	...	241,432,539	45	Payments to the International Development Research Centre	
...	...	1	...	...	45b	Payments to the International Development Research Centre — To authorize the transfers of appropriations	
...	...	...	213,554	213,554	1	Transfer from Vote 25 (Health)	
...	241,432,539	1	213,554	241,646,094		Total — Vote 45	237,907,649
...	241,432,539	1	213,554	241,646,094		Total Agency — Budgetary	237,907,649
International Joint Commission (Canadian Section)							
...	6,044,117	...	...	6,044,117	50	Program expenditures	
...	...	...	44,799	44,799		Transfer from: TB Vote 15 ⁽¹⁾	
...	...	...	383,717	383,717		TB Vote 25 ⁽¹⁾	
...	...	...	268,099	268,099		TB Vote 30 ⁽¹⁾	
...	6,044,117	...	696,615	6,740,732		Total — Vote 50	7,577,459
...	631,685	...	(140,901)	490,784	(S)	Contributions to employee benefit plans	
...	6,675,802	...	555,714	7,231,516		Total Agency — Budgetary	8,051,096
National Capital Commission							
...	92,330,834	...	...	92,330,834	55	Payments to the National Capital Commission for operating expenditures	
...	...	1	...	...	55a	Payments to the National Capital Commission for operating expenditures — To authorize the transfers of appropriations	
...	...	...	685,000	685,000		Transfer from: Vote 1	
...	...	...	1,903,037	1,903,037		TB Vote 30 ⁽¹⁾	
...	...	...	(12,750,000)	(12,750,000)		Transfer to Vote 60	
...	92,330,834	1	(10,161,963)	82,168,872		Total — Vote 55	84,289,995
...	32,540,000	...	...	32,540,000	60	Payments to the National Capital Commission for capital expenditures	

capital expenditures — To authorize the
transfers of appropriations

Transfer from Vote 55

Total — Vote 60

Total Agency — Budgetary

Total Ministry —

Budgetary

Non-budgetary

...	...	1	...	1	...	27,258,001	18,032,000	...	23,196,101
...	...	...	12,750,000	12,750,000	...				
...	32,540,000	1	12,750,000	45,290,001					
...	124,870,834	2	2,588,037	127,458,873		108,833,873	18,625,000	...	107,486,096
442,030,627	6,382,485,485	281,513,377	347,997,857	7,454,027,346		6,322,675,029	752,726,844	378,625,473	6,832,993,406
134,696,135,360	(62,492,561)	12,491,373	(720,450,937)	133,925,683,235		(51,166,988)	2,397,419	133,974,452,804	(1,675,723,446)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) Vote 32c under the Canadian International Development Agency was approved by Parliament in *Appropriation Act No. 5, 2009-2010*. This vote provided legislative authority, pursuant to section 24.1 of the *Financial Administration Act*, to forgive an amount up to \$449,533,044 in subsequent years.

(3) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(4) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$20 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans, it is shown as non-budgetary for reporting purposes.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Diplomacy and advocacy	334,616,632	298,658,764		264,537	235,621		794,282,137	652,064,746		13,000,000	10,421,046		...	...		1,116,163,306	940,538,085	
International policy advice and integration	79,040,618	78,805,184		1,267,829	942,484		19,432,010	12,687,213		...	...		...	...		99,740,457	92,434,881	
Governance, strategic direction, and common service delivery —																		
Budgetary	558,638,655	490,891,075		326,586,262	255,067,849		...	...		36,200,000	29,942,874		...	...		849,024,917	716,016,050	
Non-budgetary	...	...		...	...		...	...		...	...		...	(2,945,824)		26,036,188	(2,945,824)	
Government of Canada benefits	223,739,829	219,958,627		...	...		79,000	79,000		...	...		...	...		223,818,829	220,037,627	
International commerce —																		
Budgetary	160,148,146	152,419,268		487,137	478,843		9,187,363	7,684,106		3,050,000	...		...	...		166,772,646	160,582,217	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		98,853,731,748	98,853,731,748	
Passport Canada special operating agency (Revolving Fund)	440,769,111	335,536,756		...	...		...	...		301,948,744	312,397,123		...	...		138,820,367	23,139,633	
Consular services and emergency management	69,390,526	57,465,461		246,853	243,221		...	...		4,250,000	3,238,024		...	...		65,387,379	54,470,658	
Internal services	188,776,508	176,540,174		12,377,774	11,119,786		25,000	...		...	...		...	...		201,179,282	187,659,960	
Subtotal —																		
Budgetary	2,055,120,025	1,810,275,309		341,230,392	268,087,804		823,005,510	672,515,065		358,448,744	355,999,067		...	...		2,860,907,183	2,394,879,111	
Non-budgetary	...	...		...	...		...	...		...	...		...	(2,945,824)		98,879,767,936	(2,945,824)	
Revenues netted against expenditures	(358,448,744)	(355,999,067)		...	...		...	...		(358,448,744)	(355,999,067)		...	...		...	...
Total Department —																		
Budgetary	1,696,671,281	1,454,276,242		341,230,392	268,087,804		823,005,510	672,515,065		...	...		...	...		2,860,907,183	2,394,879,111	
Non-budgetary	...	...		...	...		...	...		...	...		...	(2,945,824)		98,879,767,936	(2,945,824)	
Canadian Commercial Corporation —																		
Budgetary	15,481,540	15,481,540		...	...		...	...		...	...		...	...		15,481,540	15,481,540	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		10,000,000	...	
Canadian International Development Agency																		
Global engagement and strategic policy —																		
Budgetary	41,085,681	39,950,298		...	...		...	1,357,164,722		...	...		...	...		1,398,250,403	1,370,525,021	
Non-budgetary	...	...		...	...		...	...		...	...		...	93,401,393		18,378,733,968	93,401,393	
Low-income countries	351,386,713	86,737,926		...	...		770,727,077	699,686,368		...	...		...	...		1,122,113,790	786,424,294	

Fragile countries and crisis-affected communities	14,739,374	14,332,058	...	...	766,197,573	588,080,223	...	...	...	780,936,947	602,412,281
Middle-income countries	22,799,892	22,169,828	...	...	...	257,291,324	...	...	...	281,043,430	279,461,152
Canadian engagement for development	14,721,974	14,315,139	...	...	...	257,069,554	...	...	...	285,591,528	271,384,693
Internal services	102,173,512	99,349,993	...	...	...	...	...	...	...	102,173,512	99,349,993
Total Agency — Budgetary	546,907,146	276,855,242	...	...	3,423,202,464	3,132,702,192	...	...	...	3,970,109,610	3,409,557,434
Non-budgetary	...	...	...	...	...	...	...	...	...	18,378,733,968	93,401,393
Export Development Canada (Canada Account) — Budgetary	6,431,667	6,431,667	...	...	...	224,760,863	224,760,863	...	...	231,192,530	231,192,530
Non-budgetary	...	...	...	...	...	...	...	...	...	16,657,181,331	(141,622,557)
International Development Research Centre — Budgetary	241,646,094	156,223,043	...	...	...	...	...	...	...	241,646,094	156,223,043
International Joint Commission (Canadian Section)											
Boundary waters treaty	5,116,636	4,651,867	...	...	...	...	...	...	...	5,116,636	4,651,867
Great Lakes water quality agreement	2,114,880	1,855,631	...	...	...	...	...	...	...	2,114,880	1,855,631
Total Agency — Budgetary	7,231,516	6,507,498	...	...	...	...	...	...	...	7,231,516	6,507,498
National Capital Commission — Budgetary	127,458,873	108,833,873	...	...	...	...	...	...	...	127,458,873	108,833,873
Total Ministry — Budgetary	2,641,828,117	2,024,609,105	341,230,392	268,087,804	4,470,968,837	4,029,978,120	...	...	...	7,454,027,346	6,322,675,029
Non-budgetary	...	...	...	...	...	...	...	...	...	133,925,683,235	(51,166,988)

Source of authorities						Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
						\$	\$	\$	\$
...	30,000,000	1,526,116	(7,217,703)	24,308,413	Department Grants	21,763,386	2,545,027	...	13,113,337
...	13,516,000	...	...	13,516,000	Grants in support of the Global Peace and Security Fund and its sub-programmes	12,788,830	727,170	...	13,378,864
...	9,910,000	...	(4,265,446)	5,644,554	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	3,914,515	1,730,039	...	5,083,956
...	9,000,000	468,006	(4,328,068)	5,139,938	Grants in aid of academic relations	4,789,937	350,001	...	10,213,286
...	8,920,000	466,295	(1,494,332)	7,891,963	Grants for the Anti-crime capacity building program	4,613,994	3,277,969	...	7,970,000
...	4,873,000	...	...	4,873,000	Grants for Counter-terrorism capacity building program	1,166,421	3,706,579	...	4,873,000
...	1,114,294	...	...	1,114,294	Grant to the International Center for Human Rights and Democratic Development	1,036,990	77,304	...	956,265
...	250,000	...	(171,000)	79,000	Annual host-country financial support for the United Nations Convention on Biological Diversity (S) Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>	79,000	...	...	87,774
...	60,000	...	...	60,000	United Nations Voluntary Fund for Victims of torture	...	60,000	...	59,832
...	30,000	...	...	30,000	United Nations Trust Fund on indigenous issues	...	30,000	...	30,000
...	25,000	...	...	25,000	Foreign Service Community Association	...	25,000	...	25,000
...	...	500,000	...	500,000	Grants for the Religious Freedom Fund program	...	500,000	...	...
...	77,698,294	2,960,417	(17,476,549)	63,182,162	Total — Grants	50,153,073	13,029,089	...	55,791,314
Contributions									
Payments of assessed contributions to International Organizations:									
...	228,032,173	...	20,563,114	248,595,287	United Nations peacekeeping operations (US\$232,685,888)	196,952,437	51,642,850	...	227,422,089
...	104,820,025	...	(22,404,004)	82,416,021	United Nations Organization (US\$106,959,209)	82,242,793	173,228	...	83,512,244
...	27,874,866	...	(3,456,831)	24,418,035	North Atlantic Treaty Organization (NATO) — Civil administration (19,634,335 Euro)	24,418,035	...	...	23,891,889
...	16,554,410	...	(712,470)	15,841,940	Food and Agriculture Organization (US\$7,991,349) (6,144,177 Euro)	15,841,940	...	...	16,560,365
...	14,596,982	...	250,234	14,847,216	World Health Organization (US\$14,894,880)	14,847,216	...	...	15,225,546
...	14,432,564	...	(352,300)	14,080,264	International Atomic Energy Agency (8,509,297 Euro) (US\$2,399,913)	13,384,582	695,682	...	13,739,122
...	14,125,981	...	(2,361,730)	11,764,251	International Labour Organization (11,609,123 Swiss Francs)	11,764,251	...	...	12,456,949
...	13,964,466	...	132,068	14,096,534	International Organization of La Francophonie (9,836,209 Euro)	13,990,720	105,814	...	13,436,602

...	12,369,276	...	...	12,369,276	United Nations Educational, Scientific and Cultural Organization (US\$4,729,410) (5,447,950 Euro)	10,286,553	2,082,723	...	11,702,264
...	12,095,922	...	(127,000)	11,968,922	Organization for Economic Cooperation and Development (8,520,055 Euro)	11,948,703	20,219	...	11,523,208
...	11,935,957	(11,400,000)	9,851,396	10,387,353	Organization for Security and Cooperation in Europe (8,407,380 Euro)	10,207,579	179,774	...	10,774,261
...	9,570,777	...	(13,330)	9,557,447	Organization of American States (US\$9,776,099)	9,557,428	19	...	17,484,284
...	8,167,677	...	(30,000)	8,137,677	International Criminal Court (5,753,101 Euro)	6,799,046	1,338,631	...	6,836,241
...	6,969,787	...	...	6,969,787	World Trade Organization (5,727,964 Swiss Francs)	5,890,003	1,079,784	...	6,255,525
...	5,313,919	...	...	5,313,919	Commonwealth Secretariat (3,313,124 Pounds Sterling)	5,085,649	228,270	...	5,012,428
...	4,187,910	...	(271,377)	3,916,533	Comprehensive Nuclear-Test-Ban Treaty Organization (US\$1,452,950) (1,946,904 Euro)	3,916,533	...	...	3,861,281
...	3,332,412	...	(634,030)	2,698,382	Organization for the Prohibition of Chemical Weapons (2,347,265 Euro)	2,698,382	...	...	2,806,435
...	3,227,472	...	170,000	3,397,472	Inter-American Institute for Cooperation on Agriculture (US\$3,293,339)	3,390,782	6,690	...	3,322,281
...	2,120,575	...	107,192	2,227,767	International Civil Aviation Organization	2,227,767	...	...	2,132,459
...	1,525,860	...	85,000	1,610,860	Roosevelt Campobello International Park Commission (US\$1,557,000)	1,595,769	15,091	...	1,480,512
...	1,360,121	...	...	1,360,121	Commonwealth youth program (814,880 Pounds Sterling)	1,202,448	157,673	...	1,122,615
...	1,306,987	...	(150,568)	1,156,419	Commonwealth Foundation (685,974 Pounds Sterling)	1,156,419	...	...	967,093
...	1,100,233	...	11,000	1,111,233	United Nations framework Convention on Climate Change and Kyoto Protocol (758,814 Euro)	1,102,084	9,149	...	1,130,988
...	1,077,289	...	(469,387)	607,902	International Tribunal for the Law of the Sea (432,960 Euro)	607,902	...	...	1,037,258
...	614,674	...	...	614,674	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (425,180 Euro)	454,968	159,706	...	558,889
...	603,628	...	(39,260)	564,368	World Intellectual Property Organization	564,329	39	...	523,550
...	554,605	...	...	554,605	(455,790 Swiss Francs)	495,489	59,116	...	493,666
...	514,413	...	...	514,413	World Customs Organization (362,340 Euro)	439,700	74,713	...	504,539
...	505,141	...	139,000	644,141	Asia-Pacific Economic Cooperation Secretariat (US\$515,450)	641,355	2,786	...	535,532
...	497,069	...	(33,763)	463,306	Convention on Biological Diversity (US\$507,213)	463,306	...	...	487,120
...	404,359	...	...	404,359	Peace Implementation Council (284,820 Euro)	317,989	86,370	...	396,952
...	400,305	...	(254,268)	146,037	Non-proliferation, arms control and disarmament (US\$408,474)	146,037	...	...	190,146
...	347,655	...	(18,082)	329,573	International Maritime Organization (216,756 Pounds Sterling)	329,573	...	...	322,385
...	272,769	...	30,000	302,769	International Seabed Authority (US\$278,336)	287,083	15,686	...	274,371
...	200,172	...	(22,364)	177,808	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (US\$204,257)	177,808	...	...	186,698
...	192,840	...	(1,687)	191,153	Stockholm Convention on Persistent Organic Pollutants (US\$196,775)	191,153	...	...	181,390
...	183,189	...	4,500	187,689	Organization for Economic Cooperation and Development Centre for Education and Research (129,033 Euro)	184,194	3,495	...	179,822
...	153,130	...	2,000	155,130	The Vienna Convention and its Montreal Protocol on Substances that Deplete the Ozone Layer (US\$156,255)	155,130	...	...	292,208
...	100,078	...	...	100,078	Wassenaar arrangement (70,492 Euro)	89,652	10,426	...	88,195
...	87,459	...	1,650	89,109	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (US\$89,244)	89,109	...	...	88,629

Transfer Payments — Continued

Source of authorities				Description	Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Total available for use	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
							\$	\$		
...	\$ 73,417	...	...	\$ 73,417	Permanent Court of Arbitration (51,713 Euro)	\$ 46,491	\$ 26,926	...	\$ 56,453	
...	68,846	...	7,500	76,346	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (31,874,754 CFA)	75,595	751	...	108,362	
...	35,942	...	...	35,942	International commodity organizations	33,473	2,469	...	33,351	
...	17,393	...	...	17,393	(25,317 Euro)	9,359	8,034	...	10,609	
...	...	...	1,000,000	1,000,000	International Fact Finding Commission (14,294 Swiss Francs)	999,448	552	...	...
...	87,580,000	(7,844,493)	(8,864,963)	70,870,544	Annual Voluntary Contributions to Inter-American Drug Abuse Control Commission					
...	74,696,000	13,321,643	(1,925,310)	86,092,333	Contributions under the Global partnership program for the destruction, disposal and securing of weapons and materials of mass destruction and related expertise	49,623,800	21,246,744	...	92,865,815	
...	20,000,000	1,041,738	(2,072,194)	18,969,544	Global Peace and Security Fund	51,051,372	35,040,961	...	50,715,967	
...	14,700,000	5,773,837	(5,539,293)	14,934,544	Investment cooperation program	5,285,977	13,683,567	...	3,780,281	
...	12,187,500	633,758	(629,527)	12,191,731	Canada Fund for Local Initiatives	13,766,422	1,168,122	...	...
...	8,900,000	465,250	(3,592,669)	5,772,581	Contributions for the Anti-crime capacity building program	10,454,595	1,737,136	...	26,145,282	
...	8,007,627	(4,137,318)	3,742,927	7,613,236	Contribution for Counter-terrorism capacity building program	5,589,635	182,946	...	8,949,056	
...	8,000,000	435,169	(865,625)	7,569,544	Contributions in aid of academic relations	7,605,875	7,361	...	15,360,197	
...	6,037,363	...	...	6,037,363	Projects and development activities resulting from summits of La Francophonie	7,569,544	...	...	8,263,318	
...	3,150,000	...	...	3,150,000	Global Commerce Support Program	5,364,715	672,648	...	5,683,880	
...	1,000,000	...	(300,000)	700,000	International science and technology partnership program	2,319,391	830,609	...	2,002,140	
...	679,000	...	...	679,000	Northern dimension of Canada's foreign policy	424,404	275,596	...	495,062	
...	...	6,000,000	...	6,000,000	International environmental agreements	...	679,000	...	678,121	
...	...	3,750,000	...	3,750,000	Afghanistan counter-narcotics program	6,000,000	...	...	12,000,000	
...	...	...	...	...	Contributions for the Religious Freedom Fund program	...	3,750,000	...	...
...	770,828,215	8,039,584	(19,044,451)	759,823,348	Total — Contributions	622,361,992	137,461,356	...	726,145,925	
...	848,526,509	11,000,001	(36,521,000)	823,005,510	Total Department	672,515,065	150,490,445	...	781,937,239	

Canadian International Development Agency

Grants

Grants for Multilateral Programming:

Grants in support of development assistance, humanitarian assistance or disaster preparedness for global operations, programs, projects, activities and appeals for the benefit of developing countries or territories or countries in transition

1,811,600,000 66,500,000 39,423,753 1,917,523,753 1,725,090,980 192,432,773 1,962,509,222

Grants for Partnership with Canadians Programming:

Grants for development assistance programs, projects and activities intended to support development for the benefit of developing countries or territories or countries in transition or to enhance the awareness, understanding, and engagement of Canadians with respect to development

Grants for Bilateral Programming:

Grants for cooperation with other donor countries for the benefit of developing countries or territories or countries in transition

...	23,900,000	23,231,000	(18,648,514)	28,482,486	28,482,486	...	14,227,812
...	9,900,000	...	(1,059,681)	8,840,319	8,840,319	...	4,673,194
...	1,845,400,000	89,731,000	19,715,558	1,954,846,558	1,762,413,785	192,432,773	1,981,410,228

Contributions

Contributions for Bilateral Programming:

Contributions in support of development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, contributions for cooperation with countries in transition and contributions in support of regional or country specific development assistance projects, programs and activities for the benefit of developing countries or territories or countries in transition

Contributions for Partnership with Canadians Programming:

Contributions for development assistance programs, projects and activities intended to support development for the benefit of developing countries or territories or countries in transition or to enhance the awareness, understanding, and engagement of Canadians with respect to development

Contributions for Multilateral Programming:

Contributions in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition

...	844,431,607	(107,444,933)	(29,009,084)	707,977,590	623,710,091	84,267,499	...	739,926,150
...	256,979,412	(32,020,000)	20,317,958	245,277,370	231,477,370	13,800,000	...	250,518,510
...	6,793,000	226,169,000	9,814,592	242,776,592	242,776,592	...	...	306,733,332
...	1,108,204,019	86,704,067	1,123,466	1,196,031,552	1,097,964,053	98,067,499	...	1,297,177,992

Other transfer payment

(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International*

Development (Financial Institutions) Assistance Act

(S) Pursuant to Section 144 of the *Budget and Economic Statement Implementation Act, 2007*, a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2012 and ending on March 31, 2013, in an amount not to exceed \$24,504,170

...	248,654,000	...	(772,879)	247,881,121	247,881,121	...	...	285,582,426
...	...	24,504,170	(60,937)	24,443,233	24,443,233	...	...	22,926,021
...	248,654,000	24,504,170	(833,816)	272,324,354	272,324,354	...	...	308,508,447

Total Agency

3,132,702,192 290,500,272 ... 3,587,096,667

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	500,000	...	(5,280,559)	(4,780,559)	Export Development Canada (Canada Account)		
...	...	...	229,541,422	229,541,422	Other transfer payment		
...	500,000	...	224,260,863	224,760,863	(S) Payments of Concessional Loans to Facilitate and Develop Trade between Canada and Foreign Countries	(4,780,559)	...
...	4,051,284,528	211,939,238	207,745,071	4,470,968,837	(S) Forgiveness of non-budgetary loans pursuant to Section 23 (6) of the <i>Export Development Act</i>	229,541,422	...
					Total Agency	224,760,863	...
					Total Ministry	4,029,978,120	...
						440,990,717	4,416,318,717

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Diplomacy and advocacy			
International youth exchange program	13,000,000	10,421,046	9,572,360
Governance, strategic direction, and common service delivery			
Real property services abroad (co-location)	24,000,000	23,615,187	21,188,974
International telecommunication services	1,500,000	782,072	5,157,858
Training services by the Canadian Foreign Service Institute	8,000,000	3,292,176	6,000,300
Real property services abroad	2,700,000	2,253,439	476,254
	36,200,000	29,942,874	32,823,386
International commerce			
Trade fairs and investment/technology missions	3,050,000	...	...
Passport Canada special operating agency (Revolving Fund)			
Passport fees	301,948,744	312,397,123	293,641,333
Consular affairs and emergency management			
Specialized consular fees	4,250,000	3,238,024	3,537,033
Total budgetary	358,448,744	355,999,067	339,574,112
Non-budgetary (respendable receipts)			
Governance, strategic direction, and common service delivery			
Loans and advances to personnel posted abroad	...	11,401,001	11,123,370
Passport Canada special operating agency (Revolving Fund)			
Settlement of other advances	...	3,050	...
Total non-budgetary	...	11,404,051	11,123,370
Total Department — Budgetary	358,448,744	355,999,067	339,574,112
Non-budgetary	...	11,404,051	11,123,370

Proceeds from the disposal of surplus Crown assets

Description	Current year	Previous year
	\$	\$
Export Development Canada (Canada Account)		
Other revenues —		
Return on investments —		
Loans, investments and advances —		
Development of export trade — Interest	194,652,590	217,327,815
Refunds of previous years' expenditures	878,307	...
Miscellaneous revenues —		
Net gain on exchange	59,796,662	100,039,124
Rental revenues	3,973,408	4,045,478
Sundries	141,410	182,972
	63,911,480	104,267,574
Total Agency	259,442,377	321,595,389
International Joint Commission (Canadian Section)		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	173,886	458,501
Adjustments to prior year's payables	2,426	65,167
	176,312	523,668
Miscellaneous revenues —		
United States share of expenses of the regional office in Windsor	403,851	458,579
Total Agency	580,163	982,247
Ministry Summary		
Other revenues —		
Return on investments	199,342,737	720,589,204
Refunds of previous years' expenditures	18,680,227	29,072,222
Sales of goods and services	460,527,135	436,961,027
Proceeds from the disposal of surplus Crown assets	2,889,731	2,190,246
Miscellaneous revenues	130,179,571	214,106,447
Total Ministry	811,619,401	1,402,919,146

(1) Interest unless otherwise indicated.

Section 12

2012-2013

Public Accounts of Canada

Governor General

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Strategic Outcome — The Governor General, representing The Queen in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties.

- **Program Activity** — Governor General support

The Office of the Secretary to the Governor General (OSGG) provides support and advice to the Governor General of Canada in his/her unique role as the representative of The Queen in Canada as well as commander-in-chief. OSGG assists the Governor General in carrying out constitutional responsibilities, in representing Canada at home and abroad, in bringing Canadians together, and in granting armorial bearings. OSGG also supports the Governor General in encouraging excellence through the administration of the Canadian Honours System and by organizing the presentations of national honours, decorations, medals and awards. OSGG manages a visitor services program at both of the Governor General's official residences and oversees the day-to-day operations of these residences. OSGG also provides support to former Governors General, including pensions to former Governors General and their spouses.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	17,016,341	...	...	17,016,341	1	Program expenditures				
...	...	...	947	947		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	850,197	850,197		TB Vote 25 ⁽¹⁾				
...	...	...	431,502	431,502		TB Vote 30 ⁽¹⁾				
...	17,016,341	...	1,282,646	18,298,987		Total — Vote 1	17,993,226	305,761	...	18,898,965
...	2,109,089	...	1,726	2,110,815	(S)	Contributions to employee benefit plans	2,110,815	...	...	2,171,136
...	520,000	...	16,517	536,517	(S)	Annuities payable under the <i>Governor General's Act</i>	536,517	...	...	523,069
...	137,939	...	32,837	170,776	(S)	Salary of the Governor General	170,776	...	...	134,221
11,770	...	...	17,482	29,252	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,557	...	11,695	...
11,770	19,783,369	...	1,351,208	21,146,347		Total Ministry — Budgetary	20,828,891	305,761	11,695	21,727,391

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

⁽¹⁾ Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General support	14,078,050	13,544,495	...	...	536,517	536,517	...	...	...	...	14,614,567	14,081,012
Internal services	6,531,780	6,747,879	...	...	...	...	...	...	...	...	6,531,780	6,747,879
Total Ministry — Budgetary	20,609,830	20,292,374	...	...	536,517	536,517	...	...	...	...	21,146,347	20,828,891

Transfer Payments

Source of authorities				Disposition of authorities		
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	
\$	\$	\$	\$	\$		
...	520,000	...	16,517	536,517	(S) Annuities payable under the <i>Governor-General's Act</i>	536,517
...	520,000	...	16,517	536,517	Total Ministry	536,517
						...
						523,069
						523,069

(S) Statutory transfer payment.

Revenues

Description	Current year	Previous year
	\$	\$
Other revenues —		
Refunds of previous years' expenditures	12,337	4,800
Proceeds from the disposal of surplus Crown assets	17,482	11,770
Miscellaneous revenues	81,043	81,614
Total Ministry	110,862	98,184

Section 13

2012-2013

Public Accounts of Canada

Health

Department

Assisted Human Reproduction Agency of
Canada

Canadian Institutes of Health Research

Canadian Northern Economic
Development Agency

Hazardous Materials Information Review
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

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• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A health system responsive to the needs of Canadians.

• **Program Activity** — Canadian health system

The goal of this program activity is to provide strategic policy advice, research and analysis, and program support to provinces and territories, partners and stakeholders on health care system issues. Mindful of long-term equity, sustainability and affordability considerations, Health Canada collaborates and targets its efforts with provinces and territories, national and international organizations, health care providers, professional associations, other key stakeholders and Canadians in order to support improvements to the health care system, such as improved access, quality and integration of health care services. These targeted efforts are in place to better meet the health needs of Canadians, wherever they live or whatever their financial circumstances. Focusing on emerging health is-

ssues, such as Assisted Human Reproduction and nanotechnology enables Health Canada to strategically position itself as a proactive organization, and targeted Grants and Contribution funding to support international health partners helps to ensure Health Canada is an active player in tackling global health issues.

• **Program Activity** — Official language minority community development

Official language minority community development involves the administration of Health Canada's responsibilities under Section 41 of the *Official Languages Act* committing the federal government to enhancing the vitality of English-speaking and French-speaking minority communities as well as fostering the full recognition and use of both English and French in Canadian Society and the provision of policy and program advice relating to the Act. Administration involves consulting with Canada's official language minority communities on a regular basis, supporting and enabling the delivery of contribution programs and services for official language minority communities, reporting to Parliament and Canadians on Health Canada's achievements under Section 41, and coordinating Health Canada's activities and awareness in engaging and responding to the health needs of official language minority communities.

• **Program Activity** — Specialized health services

These specialized health services ensure continuity of services and occupational health services to public servants and work to ensure that Health Canada is prepared and able to continue services in the event of a national emergency. By working pro-actively to reduce the number of workdays lost to illness, Health Canada is promoting a productive public service thereby delivering results to Canadians. This program activity also ensures that Health Canada works internally and with partners to ensure that Health Canada has preparedness plans that are ready for execution in the event of a na-

tional emergency. By ensuring that organizations have plans in place that take into account all facets of their legislated responsibilities helps Health Canada continue to deliver services to Canadians at a time that it will be most needed. This includes coordination with other members of the Health Portfolio as well as partners across the Government of Canada. As part of this work Health Canada provides health services to internationally protected persons when they are visiting Canada for international events such as summit meetings or international sporting events, these specialized health services work to ensure continuity of services and capacity in day to day operations but as well as in extraordinary and unpredictable circumstances such as a national emergency or disease outbreaks such as H1N1.

Strategic Outcome — Canadians are informed of and protected from health risks associated with food, products, substances and environments, and are informed of the benefits of healthy eating.

• **Program Activity** — Health products

This program activity is responsible for regulating a broad range of health products that affect the everyday lives of Canadians. Under the authority of the *Food and Drugs Act* and its Regulations, and the *Department of Health Act*, the program activity evaluates and monitors the safety, quality and efficacy of human and veterinary drugs, biologic and genetic therapies, radio-pharmaceuticals, medical devices, and natural health products so that Canadians have access to safe and effective health products. This program activity also verifies, through compliance monitoring and enforcement activities, that regulatory requirements for health products are met. In addition, the program provides timely, evidence-based and authoritative information to key stakeholders including, but not limited to, health care professionals such as physicians, pharmacists, natural health practitioners and members of

the public to enable them to make informed decisions about the use of health products.

- **Program Activity** — Substance use and abuse

Through regulatory, programming and educational activities, Health Canada seeks to improve health outcomes by reducing and preventing tobacco consumption and combating alcohol and drug abuse. Through the *Tobacco Act* and its regulations, Health Canada regulates the manufacture, sale, labelling, and promotion of tobacco products. It also leads the Federal Tobacco Control Strategy – the goal of which is to further reduce the prevalence of smoking through regulatory, programming and educational activities. Through the *Controlled Drugs and Substances Act* (CDSA) and its regulations, Health Canada regulates controlled substances and supports prevention, health promotion and treatment initiatives with the goal of reducing substance use and abuse and its associated harms.

- **Program Activity** — Environmental risks to health

The environment continues to be a key determinant of health for all Canadians. This program activity aims to promote and protect the health of Canadians by identifying, assessing and managing health risks posed by environmental factors. The scope of activities includes: research on climate change, air quality, drinking water quality, chemical substances, and contaminated sites; clean air programming and regulatory activities; risk assessment and management of chemical substances, air pollutants, water contaminants, health impacts of climate change, products of biotechnology and products of other new and emerging technologies (including nanotechnology); and working with the passenger conveyance industry to protect the health of the travelling public.

- **Program Activity** — Food safety and nutrition

The food safety and nutrition program activity establishes policies, regulations and standards related to the safety and nutritional quality of food. Food safety standards are enforced by the Canadian Food Inspection Agency and the program activity assesses the effectiveness of CFIA's activities related to food safety. The legislative framework for food is found in the *Food and Drugs Act* and Regulations, the *Canadian Food Inspection Agency Act* and the *Department of Health Act*. The program activity also promotes the nutritional health and well-being of Canadians by collaboratively defining, promoting and implementing evidence-based nutrition policies and standards. As the focal point and authoritative source for nutrition and healthy eating policy and promotion, the program activity disseminates timely, evidence-based and authoritative information to Canadians and stakeholders to enable them to make informed decisions and healthy choices.

- **Program Activity** — Pesticide safety

Health Canada, through the Pest Management Regulatory Agency, administers the *Pest Control Products Act* (PCPA) and its regulations. The primary objective of the PCPA is to prevent unacceptable risks to people and the environment from the use of pest control products. Health Canada regulates the entire life cycle of a pesticide, including: determination of value, health and environmental risk assessment, characterization and mitigation, registration of products, monitoring and enforcement activities, re-evaluation of registered pesticides on a 15-year cycle, and phase-out or cancellation of products. Pest control products are regulated in a manner to encourage the development and implementation of innovative, sustainable pest management strategies and to facilitate access to pest control products that pose lower risks. Health Canada also encourages public awareness in relation to pest control products by informing the public, facilitating access to relevant information and participating in the decision-making process. Health Canada plays a leading

role in international efforts to integrate various regulatory systems around the world. International cooperation facilitates consistency and ensures the best science available supports our decision making.

- **Program Activity** — Consumer product safety

Health Canada is committed to promoting the health and safety of Canadians by working to improve the safety of consumer products in the Canadian marketplace. Under the consumer products safety program activity, Health Canada works to identify, assess, manage and communicate to Canadians the health and safety risks associated with consumer products that adults and children commonly use for personal, family, household or garden purposes, or in recreation or sports. This is achieved through areas of active prevention, targeted oversight and rapid response, all of which are supported by the *Canada Consumer Product Safety Act*. Through active prevention, Health Canada works with industry to help proactively identify and systematically assess safety risks posed by consumer products, develop standards and share best practices. Also, the program activity promotes awareness of new policy and regulatory activity, and provides guidance to industry on existing regulations through guidance documents, workshops and training. Through targeted oversight, the program keeps a close watch on products for which the risks are not yet fully understood or that pose the greatest potential risk to the public. Under rapid response, Health Canada can act quickly to protect the public when a problem occurs – including the removal of unsafe consumer products from store shelves. Through this program activity, Health Canada also helps to ensure that cosmetic products used by Canadians on a daily basis are safe and meet the requirements set out in the *Food and Drugs Act* and its Cosmetic Regulations. By prohibiting or restricting the use of certain ingredients in cosmetics and requiring ingredients to be listed on outer product labels, Canadians can make informed decisions when selecting and using cosmetics.

• **Program Activity** — Radiation protection

Health Canada aims to reduce the health and safety risks associated with different types of radiation, both naturally occurring and from artificial sources, in living and working environments. Health Canada: conducts research into the biological effects of environmental and occupational radiation; develops better methods for internal radiation dosimetry and its measurement; provides radiation safety inspections of federally regulated facilities containing radiation-emitting devices; develops regulations, guidelines, standards and safety codes pertaining to radiation-emitting devices; and provides radiation advice to other government departments, industry and the general public.

Strategic Outcome — First Nations and Inuit communities and individuals receive health services and benefits that are responsive to their needs so as to improve their health status.

• **Program Activity** — Supplementary health benefits for First Nations and Inuit

The Non-Insured Health Benefits (NIHB) Program provides a specified range of medically necessary health-related goods and services to registered Indians (according to the *Indian Act*) and Inuit (recognized by one of the Inuit Land Claim Organizations) in Canada where not otherwise covered under a separate agreement (e.g. a self-government agreement) with federal, provincial or territorial governments. The benefits under the NIHB Program include the following, where not otherwise provided to eligible clients through other private or provincial/territorial programs: pharmacy benefits (prescription drugs and some over-the-counter medication), medical supplies and equipment, dental care, vision care, short term crisis intervention mental health counselling, and medical transportation benefits to access medically required health services not avail-

able on reserve or in the community of residence. The Program also pays provincial health premiums on behalf of eligible clients in British Columbia.

• **Program Activity** — First Nations and Inuit primary health care

Primary health care funds a suite of programs, services and strategies provided primarily to First Nations and Inuit individuals, families and communities living on-reserve or in Inuit communities. It encompasses health promotion and disease prevention programs to improve health outcomes and reduce health risks, public health protection, including surveillance, to prevent and/or mitigate human health risks associated with communicable diseases and exposure to environmental hazards, and primary care where individuals are provided diagnostic, curative, rehabilitative, supportive, palliative/end-of-life care and referral services.

• **Program Activity** — Health infrastructure support for First Nations and Inuit

The health infrastructure support activity underpins the long-term vision of an integrated health system with greater First Nations and Inuit control by enhancing their capacity to design, manage, deliver and evaluate quality health programs and services. It provides the foundation to support the delivery of programs and services in First Nations and Inuit communities and for individuals and promote innovation and partnerships in health care delivery to better meet the unique health needs of First Nations and Inuit. The funds are used for: planning and management for the delivery of quality health services; construction and maintenance of health facilities; research activities; encouraging Aboriginal people to pursue health careers; investments in technologies to modernize health services, and integrate and realign the governance of existing health services.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization

• **Program Activity** — Internal services

See introductory text.

Assisted Human Reproduction Agency of Canada

Strategic Outcome — Protection and promotion of health and safety of Canadians in relation to assisted human reproduction and related research, within a sound ethical framework.

• **Program Activity** — Regulatory compliance program

This program relates to promoting compliance with the *Assisted Human Reproduction Act* and its regulations with a view of protecting the health and safety of gamete donors, patients undergoing and children born of assisted human reproduction (AHR) procedures. The activities include addressing complaints about non-compliance, enforcing prohibitions, issuing licenses for controlled activities (AHR procedures and research) and premises and conducting inspections. It also includes ensuring receipt of prescribed information about gamete donors, persons undergoing AHR procedures, and the resulting children for purposes of a Personal Health Information Registry to be maintained by Assisted Human Reproduction Canada (AHRC). Information in the Registry is used to monitor health outcomes, inform research and disclose relevant donor information where permitted under the Act, while respecting privacy obligations. To facilitate compliance with the Act and the application of the Registry, AHRC will develop and promote administrative procedures, electronic tools, such as databases and electronic

forms, and guidance documents. The Agency will also enlist the participation and support of AHR-related organizations in the ongoing planning and monitoring of this program activity.

- **Program Activity** — Knowledge transfer program

The goal of this program is to promote and encourage the sharing and advancement of knowledge related to infertility and assisted human reproduction (AHR) with Canadians and organizations in the AHR community. This work is expected to support informed and evidence-based decision making about infertility and AHR-related practices and procedures by AHR professionals, patients and prospective patients. Along with the Agency's website, education materials such as brochures are produced for distribution to the public with a view to increasing awareness of those impacted by infertility and AHR procedures of, for example, AHR operations and infertility risks. Assisted Human Reproduction Canada also facilitates research, scans the scientific horizon through the Board's Science Advisory Panel and, often in partnership with national and international professionals, holds workshops and seminars on AHR issues. AHRC integrates and uses the results of these activities to stimulate further discussion, advance and disseminate knowledge among AHR professionals in order to facilitate informed and evidence-based decision-making that takes account of continually evolving science. This work conforms with the Agency's responsibilities under the *Assisted Human Reproduction Act* of consulting persons and organizations and monitoring and evaluating developments within Canada and internationally, and providing information to the public and to the professionals respecting AHR.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Institutes of Health Research

Strategic Outcome — A world-class health-research enterprise that creates, disseminates and applies new knowledge across all areas of health research.

- **Program Activity** — Health knowledge

These programs aim to support the creation of new knowledge across all areas of health research to improve health and the health system. This is achieved by managing CIHR's open competition and related peer review processes based on internationally accepted standards of scientific excellence.

- **Program Activity** — Health and health services advances

Through the competitive peer review process based on internationally accepted standards of scientific excellence, these programs aim to support the creation of new knowledge in strategic priority areas and its translation into improved health and a strengthened health system.

- **Program Activity** — Health researchers

These programs aim to build health research capacity to improve health and the health system by supporting the training and careers of excellent health researchers through a competitive peer review process based on internationally accepted standards of scientific excellence.

- **Program Activity** — Health research commercialization

These programs aim to support and facilitate the commercialization of health research to improve health and the health system. This is achieved by managing funding competitions to provide grants, in partnership with the private sector, where relevant, and using peer review processes based on internationally accepted standards of scientific excellence, and by building and strengthening the capacity of Canadian health researchers to engage in the commercialization process.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Northern Economic Development Agency

Strategic Outcome — Developed and diversified territorial economies that support prosperity for all Northerners.

- **Program Activity** — Business development

Supports the growth and expansion of northern businesses, including small and medium enterprises, through training, advisory services, and grants and contributions. The program activity's objective is the encouragement of a competitive, diverse Northern business sector with a strengthened capacity for innovation.

- **Program Activity** — Community development
Supports community-level investments in infrastructure and organizations, and individual-level investment

ments in skills and capacity development. The program activity's objective is the establishment of economically sustainable Northern communities with a high quality of life for residents.

- **Program Activity** — Policy, advocacy and coordination

Supports research and analysis to guide programming and policy choices, the promotion of northern interests both inside and outside of the federal government, and the development of horizontal strategies, initiatives and projects to address economic development challenges in the North.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Hazardous Materials Information Review Commission

Strategic Outcome — Chemical trade secrets are protected and required health and safety information in Canadian workplaces is compliant.

- **Program Activity** — Statutory decisions and compliant information

The Workplace Hazardous Materials Information System (WHMIS) requires chemical manufacturers, importers, distributors, and employers to provide cautionary labelling and material safety data sheets (MSDSs) for every controlled product produced, used or intended for use by workers in Canadian workplaces. Pursuant to the *Hazardous Materials*

Information Review Act, the Hazardous Materials Information Review Commission has the mandate to make decisions on the validity of claims for exemption from disclosure requirements under WHMIS, while ensuring that associated health and safety information made available to Canadian workers is compliant with the WHMIS standards. Specifically, to fulfill its program requirements, the Commission registers claims, issues decisions on claim validity and compliance, offers claimants an opportunity to comply voluntarily and when necessary, orders claimants to take actions to bring MSDSs and/or labels into compliance. In carrying out this program, the Commission fosters proactive compliance. It assists claimants in respecting relevant statutory requirements by providing the information, knowledge, tools and support they need to submit complete and accurate claims and bring associated MSDSs and/or labels into compliance.

- **Program Activity** — Stakeholder engagement and strategic partnerships

The exclusive work completed by the Commission enables it to gather unique information and data holdings on hazardous communications under the Workplace Hazardous Materials Information System in terms of completeness, accuracy, comprehensibility and accessibility. Through partnerships, the Commission attempts to more fully a) mine, b) test and compare and c) share its knowledge so as to improve hazard communications for Canadian industry and Canadian workers. It also uses this knowledge to improve the understanding and proficiency of interested domestic and international public bodies in developing hazard communication approaches, tools and standards. Consequently, this program supports the establishment of mutually beneficial partnerships that contribute to the creation and distribution of information and knowledge that enhance the safe handling of hazardous chemicals.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Patented Medicine Prices Review Board

Strategic Outcome — Canadians are protected from excessive prices for patented medicines sold in Canada and stakeholders are informed on pharmaceutical trends.

- **Program Activity** — Patented medicine prices regulation program

The Patented Medicine Prices Review Board (PMPRB) is an independent quasi-judicial body that is responsible for ensuring that the prices that patentees charge for patented medicines sold in Canada are not excessive based on the price review factors in the *Patent Act* (the Act). To make this determination the Board must consider each of the following factors: prices at which the medicine and other medicines in the same therapeutic class have been sold in Canada and in the seven comparator countries listed in the Patented Medicines Regulations (Regulations); changes in the Consumer Price Index (CPI); and in accordance with the Act, such other factors as may be specified in any regulations made for the purposes of the price review. Under the Act, and as per the Regulations, patentees are required to file price and sales information for each patented medicine sold in Canada, for the duration of the patent(s). Board Staff reviews the introductory and ongoing information filed by patentees, for all patented medicines sold in Canada. When it finds that the price of a patented medicine appears to be excessive, Board Staff will conduct an investigation into the price. An in-

vestigation could result in: its closure where it is concluded that the price was non-excessive; a Voluntary Compliance Undertaking (VCU) by the patentee to reduce the price and offset excess revenues obtained as a result of excessive prices through a payment and/or a price reduction of another patented drug product; or a public hearing to determine if the price is excessive, including any remedial order determined by the Board. In the event that the Board Hearing Panel finds, after a public hearing, that a price is or was excessive, it may order the patentee to reduce the price and take measures to offset any excess revenues. This program, by reviewing the prices charged by patentees for patented medicines sold in Canada, protects Canadians and the health care system from excessive prices.

- **Program Activity** — Pharmaceutical trends program

The PMPRB reports annually to Parliament through the Minister of Health on its price review activities, the prices of patented medicines and price trends for all drugs, and R&D expenditures as reported by pharmaceutical patentees. In supporting this requirement, the pharmaceutical trend program provides complete and accurate information on trends in manufacturers' prices of patented medicines sold in Canada and on patentees' research-and-development expenditures to interested stakeholders including: industry (i.e., brand-name, biotech, generic); federal, provincial and territorial (F/P/T) governments; consumer and patient advocacy groups; third party payers; and others. This information also provides assurance to Canadians that the prices of patented medicines are not excessive. In addition, as a result of the establishment of the National Prescription Drug Utilization Information System (NPDUIS) by F/P/T ministers of health the Minister of Health requested that the PMPRB conduct analysis of price, utilization and cost trends for prescription drugs so that Canada's health system has more comprehensive, accurate information on how prescriptions drugs are be-

ing used and on the sources of cost increases. Furthermore, in 2005, as a result of the National Pharmaceutical Strategy which was part of the First Ministers' 10-Year Plan to Strengthen Health Care, the Minister of Health on behalf of F/P/T Ministers of Health, requested the PMPRB also monitors and reports on non-patented prescription drug prices. This function is aimed at providing federal/ provincial/territorial governments and other interested stakeholders with a centralized credible source of information on non-patented prescription drug prices.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Public Health Agency of Canada

Strategic Outcome — Canada is able to promote health, reduce health inequalities, and prevent and mitigate disease and injury.

- **Program Activity** — Health promotion

This program provides leadership and support in promoting health and reducing health disparities among Canadians. It supports Canadians in making healthy choices throughout all life stages through initiatives focused on, for example, child development, families, lifestyles, and aging. It also facilitates the conditions that support these choices by working with and through others to address factors and determinants that influence health, such as health literacy, food security, social support networks and the built environment.

- **Program Activity** — Disease and injury prevention and mitigation

This program contributes to the identification, prevention, mitigation, and reduction of disease and injury in Canada. Through the provision of information and evidence-based knowledge and tools, it enables national and international decision-makers and public health experts to implement policies, programs and interventions aimed at addressing the incidence, prevalence and impact of disease and injury. It leads federal efforts and promotes national and international cooperation, collaboration, and consultations to identify public health measures and reduce public health risk factors associated with disease and injury. This program is necessary because chronic disease, infectious disease, and injury are primary causes of hospitalisation, disability, and mortality in Canada.

- **Program Activity** — Public health preparedness and capacity

The Public Health Preparedness and Capacity program addresses the need for a strong public health system that is prepared at all times for strategic and operational public health issues and events. This program provides public health decision makers with the right people in the right place at the right time equipped with the right competencies, capabilities and connections to carry out public health functions. The program identifies and facilitates the closing of gaps in Canada's public health human resource capacity, the ability to prepare for and respond to public health issues and events and the functioning of public health networks within and outside Canada.

- **Program Activity** — Science and technology for public health

To enable Canada to improve public health and better respond to existing and emerging public health risks, this program: develops and applies leading edge national pub-

lic health science and innovative tools; provides specialized diagnostic laboratory testing and reference services; conducts applied and discovery research into established, emerging, and rare infectious diseases; and mobilizes Canadian scientific capacity and networks. The program's primary clients are public health professionals working in federal, provincial, territorial, municipal/ local and non-government organizations. By integrating reliable information and knowledge, this program supports public health decision-making and interventions in Canada.

- **Program Activity** — Surveillance and population health assessment

Emerging and ongoing infectious and chronic diseases and other population health risk factors, have an impact on the health of Canadians. The Surveillance and Population Health Assessment program exists to identify and report on health issues and risks through ongoing, systematic analysis, use and sharing of routinely-collected data with and among provinces, territories, and local health authorities, and other federal departments and agencies so that they can make informed decisions. In doing so, the program addresses existing gaps and emerging trends in the ways that public health surveillance and population health assessment are conducted. A national approach to surveillance and population health assessment provides the foundation for coordinated efforts in health promotion, health inequality reduction and disease mitigation and control.

- **Program Activity** — Regulatory enforcement and emergency response

Several significant public health events such as SARS (Severe Acute Respiratory Syndrome), West Nile virus, Listeria, and avian and pandemic influenza show that infectious disease outbreaks and agents continue to threaten public health. This program protects the health of Canadians by contributing to the development, implementation and enforcement of legislation and regula-

tions to control the use and containment of pathogens and toxins in addition to quarantine services for travellers entering and departing from Canada; and rapid public health emergency response infrastructure such as human resource surge capacity, 24/7 communication and situational awareness services, and mobile laboratory services capable of processing high-risk pathogens. The program also consists of emergency medical supplies, and equipment located across Canada to support response to public health emergencies. This combination of regulation, rapid response capacity and on-demand emergency supplies provides public health authorities in Canada; other federal government departments and agencies; international health authorities; Canadian health professionals and members of the public with the tools, information, and resources required to help mitigate the threat of infectious disease.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,742,384,732	...	...	1,742,384,732	1	Department				
...	1a	Operating expenditures — To authorize the transfers of appropriations				
...	...	5,531,134	...	5,531,134	1b	Operating expenditures — To authorize the transfers of appropriations				
...	...	194,938,496	...	194,938,496	1c	Operating expenditures — To authorize the transfers of appropriations				
...	...	39,547,247	...	39,547,247		Transfer from: Vote 1 (Agriculture and Agri-Food)				
...	9,680,000	9,680,000		Vote 1 (Foreign Affairs and International Trade)				
...	151,650	151,650		Vote 10				
...	5,159,000	5,159,000		Vote 15				
...	1,172,588	1,172,588		Vote 50				
...	12,759,294	12,759,294		Vote 60				
...	200,000	200,000		TB Vote 15 ⁽¹⁾				
...	8,490,499	8,490,499		TB Vote 25 ⁽¹⁾				
...	92,277,029	92,277,029		TB Vote 30 ⁽¹⁾				
...	52,675,121	52,675,121		Transfer to: Vote 5				
...	(5,972,300)	(5,972,300)		Vote 10				
...	(29,905,300)	(29,905,300)		Vote 10 (Industry)				
...	(20,000)	(20,000)		Vote 25				
...	(400,000)	(400,000)		Vote 50				
...	(50,287,571)	(50,287,571)		Deemed appropriations from Vote 50 ⁽²⁾				
...	49,943,849	49,943,849		Deemed appropriations to Vote 50 ⁽³⁾				
...	(12,390,248)	(12,390,248)		Total — Vote 1	1,968,662,888	147,272,332	...	2,016,186,192
...	1,742,384,732	240,016,877	133,533,611	2,115,935,220						
...	28,158,000	...	...	28,158,000	5	Capital expenditures				
...	5b	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	5c	Capital expenditures — To authorize the transfers of appropriations				
...	...	3,000,000	...	3,000,000		Transfer from: Vote 1				
...	5,972,300	5,972,300		Vote 5 (National Defence)				
...	465,000	465,000		TB Vote 33 ⁽¹⁾				
...	2,155,444	2,155,444		Transfer to Vote 10				
...	(2,400,000)	(2,400,000)		Total — Vote 5	32,892,720	4,458,025	...	32,940,862
...	28,158,000	3,000,001	6,192,744	37,350,745						
...	1,442,232,917	...	...	1,442,232,917	10	Grants and contributions				
...	...	10,000,000	...	10,000,000	10a	Grants and contributions — To authorize the transfers				
...	...	42,150,191	...	42,150,191	10b	Grants and contributions — To authorize the transfers of appropriations				

Ministry Summary — Continued

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	\$	\$	\$	\$			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
							\$	\$	\$	\$
...	...	...	...	...	10c	Grants and contributions — To authorize the transfers of appropriations				
...	...	6,370,684	...	6,370,684		Transfer from: Vote 1				
...	...	...	29,905,300	29,905,300		Vote 5				
...	...	...	2,400,000	2,400,000		Vote 60				
...	...	...	150,000	150,000		Transfer to: Vote 1				
...	...	...	(5,159,000)	(5,159,000)		Vote 10 (Indian Affairs and Northern Development)				
...	...	...	(650,774)	(650,774)		Vote 60				
...	...	...	(2,100,000)	(2,100,000)		Deemed appropriations from Vote 60 ⁽³⁾				
...	...	...	(5,208,906)	(5,208,906)		Total — Vote 10	1,510,410,669	9,679,743	...	1,511,881,318
...	1,442,232,917	58,520,875	19,336,620	1,520,090,412						
...	...	...	...	...	(S)	Contributions to employee benefit plans				
...	134,947,945	...	3,806,396	138,754,341	(S)	Minister of Health — Salary and motor car allowance	138,754,341	...	...	136,483,945
...	77,516	...	...	77,516	(S)	Spending of proceeds from the disposal of surplus Crown assets	77,516	...	...	77,536
332,235	...	...	314,273	646,508	(S)	Refunds of amounts credited to revenues in previous years	56,458	275,777	314,273	122,594
...	...	...	536,789	536,789	(S)	Canada Health Infoway Inc.	536,789	...	...	687,771
...	...	...	122,492,128	122,492,128	(S)	Court awards	122,492,128	...	...	87,880,640
...	...	...	9,774	9,774	(S)	Collection agency fees	9,774	...	...	25,909
...	...	...	4,131	4,131	(S)	Spending of Revenues pursuant to section 4.2 of the <i>Department of Health Act</i>	4,131	...	...	12,919
...	...	...	47,260,672	47,260,672	(S)		47,260,672	...	...	...
332,235	3,347,801,110	301,537,753	333,487,138	3,983,158,236		Total Department — Budgetary	3,821,158,086	161,685,877	314,273	3,786,299,686
						Assisted Human Reproduction Agency of Canada ⁽⁴⁾				
...	9,925,968	...	...	9,925,968	15	Program expenditures				
...	...	...	496,298	496,298		Transfer from TB Vote 25 ⁽¹⁾				
...	...	...	(1,172,588)	(1,172,588)		Transfer to Vote 1				
...	9,925,968	...	(676,290)	9,249,678	(S)	Total — Vote 15	1,358,235	7,891,443	...	3,212,347
...	614,586	...	(489,279)	125,307		Contributions to employee benefit plans	125,307	...	...	251,491
...	10,540,554	...	(1,165,569)	9,374,985		Total Agency — Budgetary	1,483,542	7,891,443	...	3,463,838
						Canadian Institutes of Health Research				
...	49,057,217	...	...	49,057,217	20	Operating expenditures				
...	...	...	2,116,447	2,116,447		Transfer from: TB Vote 25 ⁽¹⁾				
...	...	...	2,822,150	2,822,150		TB Vote 30 ⁽¹⁾				

...	...	...	...	(1,135,400)	(1,135,400)	Transfer to Vote 25
...	49,057,217	...	...	3,803,197	52,860,414	Total — Vote 20
...	922,268,548	...	...	...	922,268,548	Grants
...	...	...	1	...	1	25a Grants — To authorize the transfers of appropriations
...	...	...	2,287,600	...	2,287,600	25b Grants — To authorize the transfers of appropriations
...	...	...	12,870,000	...	12,870,000	25c Grants — To authorize the transfers of appropriations
...	...	...	...	400,000	400,000	Transfer from: Vote 1
...	...	...	...	300,000	300,000	Vote 1 (National Defence)
...	...	...	...	1,135,400	1,135,400	Vote 20
...	...	...	...	3,040,963	3,040,963	Vote 60
...	...	...	...	7,066,000	7,066,000	Vote 80 (Industry)
...	...	...	...	(213,554)	(213,554)	Transfer to: Vote 45 (Foreign Affairs and International Trade)
...	...	...	...	(80,000)	(80,000)	Vote 80 (Industry)
...	922,268,548	15,157,601	11,648,809	949,074,958	949,074,958	Total — Vote 25
...	6,617,600	...	(484,569)	6,133,031	6,133,031	Contributions to employee benefit plans
...	977,943,365	15,157,601	14,967,437	1,008,068,403	997,052,742	Total Agency — Budgetary
Canadian Northern Economic Development Agency						...
...	13,317,521	...	...	13,317,521	13,317,521	30 Operating expenditures
...	...	...	453,725	453,725	453,725	Transfer from: TB Vote 25 ⁽¹⁾
...	...	...	312,502	312,502	312,502	TB Vote 30 ⁽¹⁾
...	...	...	...	(15,914)	(15,914)	Transfer to: Vote 1 (Public Works and Government Services)
...	...	...	...	(200,000)	(200,000)	Vote 35
...	13,317,521	...	550,313	13,867,834	12,720,066	Total — Vote 30
...	36,661,803	...	...	36,661,803	36,661,803	35 Contributions
...	...	3,000,000	...	3,000,000	3,000,000	35b Contributions — To authorize the transfers of appropriations
...	...	...	200,000	200,000	200,000	Transfer from Vote 30
...	36,661,803	3,000,000	200,000	39,861,803	38,365,705	Total — Vote 35
...	1,171,953	...	130,886	1,302,839	1,302,839	Contributions to employee benefit plans
...	51,151,277	3,000,000	881,199	55,032,476	53,388,610	Total Agency — Budgetary
Hazardous Materials Information Review Commission						...
...	3,926,155	...	...	3,926,155	3,926,155	40 Program expenditures
...	...	20,000	...	20,000	20,000	40c Program expenditures
...	...	...	169,314	169,314	169,314	Transfer from: TB Vote 25 ⁽¹⁾
...	...	...	347,279	347,279	347,279	TB Vote 30 ⁽¹⁾
...	3,926,155	20,000	516,593	4,462,748	4,326,309	Total — Vote 40
...	...	...	...	...	136,439	...
...	...	...	...	...	3,937,785	...
...	...	...	...	...	2,713,777	...
...	...	...	...	...	50,146,637	...
...	...	...	...	...	51,699,069	...

Ministry Summary — Concluded

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
...	596,596	...	(37,534)	559,062		Contributions to employee benefit plans	559,062	...	...	593,184
...	4,522,751	20,000	479,059	5,021,810		Total Agency — Budgetary	4,885,371	136,439	...	4,530,969
Patented Medicine Prices Review Board										
...	10,779,628	...	...	10,779,628	45	Program expenditures				
...	...	...	947	947		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	383,924	383,924		TB Vote 25 ⁽¹⁾				
...	...	...	503,476	503,476		TB Vote 30 ⁽¹⁾				
...	10,779,628	...	888,347	11,667,975		Total — Vote 45	7,145,775	4,522,200	...	8,241,046
...	1,052,767	...	(141,739)	911,028	(S)	Contributions to employee benefit plans	911,028	...	...	953,535
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,559,794
...	11,832,395	...	746,608	12,579,003		Total Agency — Budgetary	8,056,803	4,522,200	...	11,754,375
Public Health Agency of Canada										
...	365,951,213	...	...	365,951,213	50	Operating expenditures				
...	...	1	...	1	50b	Operating expenditures — To authorize the transfers of appropriations				
...	...	...	50,287,571	50,287,571		Transfer from: Vote 1				
...	...	...	1,155,340	1,155,340		TB Vote 15 ⁽¹⁾				
...	...	...	11,835,510	11,835,510		TB Vote 25 ⁽¹⁾				
...	...	...	17,432,035	17,432,035		TB Vote 30 ⁽¹⁾				
...	...	...	(12,759,294)	(12,759,294)		Transfer to: Vote 1				
...	...	...	(252,800)	(252,800)		Vote 55				
...	...	...	(10,000)	(10,000)		Vote 60 (Industry)				
...	...	...	12,390,248	12,390,248		Deemed appropriations from Vote 1 ⁽³⁾				
...	...	...	(49,943,849)	(49,943,849)		Deemed appropriations to Vote 1 ⁽²⁾				
...	365,951,213	1	30,134,761	396,085,975		Total — Vote 50	358,770,085	37,315,890	...	379,391,177
...	17,132,868	...	...	17,132,868	55	Capital expenditures				
...	...	1	...	1	55b	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	55c	Capital expenditures — To authorize the transfers of appropriations				
...	...	...	802,800	802,800		Transfer from: Vote 5 (National Defence)				
...	...	...	252,800	252,800		Vote 50				
...	...	...	1,312,581	1,312,581		TB Vote 33 ⁽¹⁾				
...	17,132,868	2	2,368,181	19,501,051		Total — Vote 55	15,456,407	4,044,644	...	27,234,343

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Supplementary health benefits for First Nations and Inuit	992,363,214	944,612,369	...	...	...	...	197,620,122	195,604,335	...	...	3,211	...	...	...	...	1,189,983,336	1,140,213,493	...
First Nations and Inuit primary health care	256,394,637	248,729,863	1,121,593	859,493	703,217,967	700,514,841	5,450,000	4,523,784	...	...	...	...	...	...	...	955,284,197	945,580,413	...
Health infrastructure support for First Nations and Inuit	91,648,771	91,647,819	568,407	568,239	264,499,071	264,499,071	8,580,000	69,448,767	129	...	...	...	...	...	...	356,716,249	356,715,000	...
Health products	247,539,382	222,780,039	2,743,626	2,743,626	41,434,024	41,434,024	...	...	...	94,186,112	69,448,767	...	...	...	...	164,676,896	164,654,898	...
Substance use and abuse	79,319,772	72,861,020	1,238,234	1,238,234	...	...	...	...	...	...	...	...	...	...	...	123,992,030	115,533,278	...
Environmental risks to health	114,416,856	102,834,286	4,389,707	1,436,262	...	...	1,200,000	615,002	...	...	...	...	...	...	...	117,606,563	103,655,546	...
Food safety and nutrition	68,395,684	68,395,684	1,421,374	1,259,477	...	...	...	...	...	...	...	...	...	...	...	69,817,058	69,655,161	...
Pesticide safety	51,847,231	50,019,260	200,000	21,642	...	...	6,975,000	7,892,765	...	...	...	...	...	...	...	45,072,231	42,148,137	...
Consumer product safety	29,577,300	27,457,461	690,584	690,583	...	...	454,000	...	...	...	...	...	...	...	...	29,813,884	28,148,044	...
Radiation protection	19,994,849	18,989,767	1,274,034	1,169,848	...	...	5,864,000	4,855,641	...	...	...	...	...	...	...	15,404,883	15,303,974	...
Canadian health system	37,261,077	21,727,456	...	...	...	...	386,931,356	383,970,526	...	...	...	...	...	...	...	424,192,433	405,697,982	...
Official language minority community development	1,563,924	711,188	...	...	...	...	38,300,000	38,300,000	...	...	...	...	...	...	...	39,863,924	39,011,188	...
Specialized health services	32,445,033	32,445,033	135,676	135,676	...	...	...	12,653,906	...	8,304,000	...	...	...	...	...	24,276,709	19,926,803	...
Internal services	411,631,713	360,353,464	23,567,510	22,769,640	...	...	...	8,208,935	...	8,741,380	...	...	...	...	...	426,457,843	374,914,169	...
Sub-total	2,434,399,443	2,263,564,709	37,350,745	32,892,720	1,642,582,540	1,632,902,797	131,174,492	108,202,140	...	...	...	...	...	...	...	3,983,158,236	3,821,158,086	...
Revenues netted against expenditures	(131,174,492)	(108,202,140)	...	...	...	...	(131,174,492)	(108,202,140)	...	...	...	...	...	...	...	...	...	...
Total Department — Budgetary	2,303,224,951	2,155,362,569	37,350,745	32,892,720	1,642,582,540	1,632,902,797	...	...	...	...	...	...	...	...	...	3,983,158,236	3,821,158,086	...
Assisted Human Reproduction Agency of Canada																		
Regulatory compliance program	3,738,594	529,611	...	...	...	...	...	...	...	...	...	...	...	...	...	3,738,594	529,611	...
Knowledge transfer program	2,207,858	554,549	...	...	...	...	...	...	...	...	...	...	...	...	...	2,207,858	554,549	...
Internal services	3,428,533	399,382	...	...	...	...	...	...	...	...	...	...	...	...	...	3,428,533	399,382	...
Total Agency — Budgetary	9,374,985	1,483,542	...	...	...	...	...	...	...	...	...	...	...	...	...	9,374,985	1,483,542	...

Canadian Institutes of Health Research											
Health knowledge	11,393,727	14,235,597	...	...	441,054,221	468,692,305	...	...	...	452,447,948	482,927,902
Health and health services advances	14,131,035	12,630,371	...	...	261,865,843	248,263,387	...	...	...	275,996,878	260,893,758
Health researchers	3,175,728	1,577,624	...	...	182,098,267	171,510,739	...	...	...	185,273,995	173,088,363
Health research	...	...	...	...	...	...	...	...	...	...	...
commercialization	619,107	...	...	...	64,056,627	52,306,643	...	...	...	64,675,734	52,306,643
Internal services	29,673,848	27,836,076	...	...	...	...	...	...	...	29,673,848	27,836,076
Total Agency — Budgetary	58,993,445	56,279,668	...	...	949,074,958	940,773,074	...	...	...	1,008,068,403	997,052,742
Canadian Northern Economic Development Agency											
Business development	2,681,172	2,350,200	...	...	20,457,000	20,074,411	...	...	...	23,138,172	22,424,611
Community development	2,480,932	2,350,206	...	...	19,404,803	18,291,294	...	...	...	21,885,735	20,641,500
Policy, advocacy and coordination	1,859,637	2,006,185	...	...	...	...	...	...	...	1,859,637	2,006,185
Internal services	8,148,932	7,316,314	...	...	...	...	...	...	...	8,148,932	7,316,314
Total Agency — Budgetary	15,170,673	14,022,905	...	...	39,861,803	38,365,705	...	...	...	55,032,476	52,388,610
Hazardous Materials Information Review Commission											
Statutory decisions and compliant information	2,491,955	2,418,006	...	...	...	...	...	...	...	2,491,955	2,418,006
Stakeholder engagement and strategic partnerships	602,618	540,128	...	...	...	...	...	...	...	602,618	540,128
Internal services	1,927,237	1,927,237	...	...	...	...	...	...	...	1,927,237	1,927,237
Total Agency — Budgetary	5,021,810	4,885,371	...	...	...	...	...	...	...	5,021,810	4,885,371
Patented Medicine Prices Review Board											
Patented medicine prices regulation program	7,437,076	3,888,795	...	...	...	...	...	...	...	7,437,076	3,888,795
Pharmaceutical trends program	1,548,698	983,279	...	...	...	...	...	...	...	1,548,698	983,279
Internal services	3,593,229	3,184,729	...	...	...	...	...	...	...	3,593,229	3,184,729
Total Agency — Budgetary	12,579,003	8,056,803	...	...	...	...	...	...	...	12,579,003	8,056,803
Public Health Agency of Canada											
Health promotion	47,759,597	42,398,167	...	...	127,905,477	127,905,478	...	...	...	175,665,074	170,303,645
Disease and injury prevention and mitigation	55,067,993	51,249,970	...	...	42,395,427	40,995,427	...	...	...	97,463,420	92,245,397
Public health preparedness and capacity	60,904,204	55,431,936	353,563	197,920	24,502,780	22,487,980	...	...	...	85,760,547	78,117,836
Science and technology for public health	56,306,085	55,311,727	16,756,085	13,592,966	...	...	...	...	...	73,062,170	68,904,693

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Surveillance and population health assessment	66,651,579	59,789,568		470,146	470,146		9,673,831	9,673,831		...	...		...	...		76,795,556	69,933,545	
Regulatory enforcement and emergency response	44,415,828	32,471,989		1,921,257	1,195,375		...	...		50,000	...		...	...		46,287,085	33,667,364	
Internal services	109,411,139	106,483,749		...	...		...	...		...	...		...	...		109,411,139	106,483,749	
Sub-total	440,516,425	403,137,106		19,501,051	15,456,407		204,477,515	201,062,716		50,000	...		...	...		664,444,991	619,656,229	
Revenues netted against expenditures	(50,000)	...		...	...		...	...		(50,000)	...		...	...		...	...
Total Agency — Budgetary	440,466,425	403,137,106		19,501,051	15,456,407		204,477,515	201,062,716		...	...		...	...		664,444,991	619,656,229	
Total Ministry — Budgetary	2,844,831,292	2,643,227,964		56,851,796	48,349,127		2,835,996,816	2,813,104,292		...	...		...	...		5,737,679,904	5,504,681,383	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Department Grants							
...	81,746,294	...	(81,746,294)	...	Grant to the Canadian Institute for Health Information	...	...
...	16,903,967	...	...	16,903,967	Grant to the Canadian agency for drugs and technologies in health	16,903,967	...
...	15,000,000	...	...	15,000,000	Grant to support the Mental Health Commission of Canada	15,000,000	...
...	14,533,333	...	...	14,533,333	Grant to the Government of Nunavut for the Territorial Health System Sustainability Initiative	14,533,333	...
...	10,000,000	(2,000,000)	...	8,000,000	Grant to the Health Council of Canada	6,226,346	...
...	8,000,000	...	...	8,000,000	Grant to the Canadian Patient Safety Institute	8,000,000	...
...	7,933,333	...	...	7,933,333	Grant to the Government of Yukon for the Territorial Health System Sustainability Initiative	7,933,333	...
...	7,533,334	...	...	7,533,334	Grant to the Government of Northwest Territories for the Territorial Health System Sustainability Initiative	7,533,334	...
...	5,000,000	...	...	5,000,000	Grant to the Canadian blood services: blood safety and effectiveness and research and development	5,000,000	...
...	3,750,000	...	...	3,750,000	Grant to the Canadian Centre on Substance Abuse	3,750,000	...
...	3,080,000	(350,000)	(1,548,308)	1,181,692	Grants to eligible non-profit international organizations in support of their projects or programs on health	1,109,541	...
...	5,000	(5,000)	...	...	International Commission on Radiological Protection (S) Grant to Canada Health Infoway Inc. to accelerate the development of electronic health records, common information technology standards across the country, and the further applications of telehealth applications	...	...
...	...	...	122,492,128	122,492,128	Items not required for the current year	122,492,128	...
...
...	173,485,261	(2,355,000)	39,197,526	210,327,787	Total — Grants	208,481,982	307,993,343
Contributions							
...	665,276,338	33,542,655	4,398,974	703,217,967	Contributions for First Nations and Inuit primary health care	700,514,841	...
...	244,230,222	(9,524,000)	29,792,849	264,499,071	Contributions for First Nations and Inuit health infrastructure support	264,499,071	...
...	165,638,602	32,084,020	(102,500)	197,620,122	Contributions for First Nations and Inuit supplementary health benefits	195,604,335	...
...	50,000,000	...	...	50,000,000	Contribution to the Canadian partnership against cancer	50,000,000	...
...	38,300,000	...	...	38,300,000	Official languages health contribution program	38,300,000	...

Transfer Payments — Continued

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	33,411,500	1,000,000	(6,066,827)	28,344,673	Health care policy contribution program	27,399,435	...
...	25,686,994	...	2,196,425	27,883,419	Drug treatment funding program	27,883,419	...
...	15,759,000	(6,600,000)	(7,159,000)	2,000,000	Contributions in support of the federal tobacco control strategy	...	...
...	12,500,000	...	(460,598)	12,039,402	Assessed contribution to the Pan-American Health Organization (PAHO)	11,869,615	...
...	11,515,000	...	(1,714,395)	9,800,605	Drug Strategy Community Initiatives Fund	9,800,605	...
...	3,580,000	...	...	3,580,000	Contribution to strengthen Canada's organs and tissues donation and transplantation system	3,580,000	...
...	2,850,000	...	...	2,850,000	Women's health contributions program	2,850,000	...
...	...	...	...	...	Multi-year contribution agreement for Brain Canada Foundation to establish the Canada brain research fund to advance knowledge for the treatment of brain disorders	10,000,000	...
...	...	10,000,000	...	10,000,000	Contribution to the Canadian Institute for Health Information	81,746,294	...
...	...	373,200	...	373,200	Mood disorders society of Canada	373,200	...
...	1,268,747,656	60,875,875	102,631,222	1,432,254,753	Total — Contributions	1,424,420,815	7,833,938
...	1,442,232,917	58,520,875	141,828,748	1,642,582,540	Total Department	1,632,902,797	1,599,761,958
Canadian Institutes of Health Research							
Grants							
...	846,268,148	2,216,084	4,627,326	853,111,558	Grants for research projects and personnel support	852,842,284	...
...	25,000,400	(1,089,329)	202,329	24,113,400	Networks of Centres of Excellence	24,113,000	...
...	21,250,000	...	...	21,250,000	Canada graduate scholarships	21,029,999	...
...	13,000,000	...	...	13,000,000	Institute support grants	13,000,000	...
...	8,400,000	(1,400,000)	...	7,000,000	Canada Excellence Research Chairs	7,000,000	...
...	8,350,000	...	...	8,350,000	Vanier Canada Graduate Scholarships	8,286,263	...
...	...	...	80,000	80,000	Industrial research chairs for colleges	80,000	...
...	...	14,270,000	...	14,270,000	Centres of excellence for commercialization and research	10,040,000	...
...	...	...	100,000	100,000	College and community innovation program	100,000	...
...	...	1,160,846	6,639,154	7,800,000	Business-led networks of centres of excellence	4,281,528	...
...	922,268,548	15,157,601	11,648,809	949,074,958	Total Agency	940,773,074	8,301,884
...	...	...	...	...	Canadian Northern Economic Development Agency	...	...
Contributions							
...	18,257,000	...	...	18,257,000	Contributions for promoting regional development in Canada's three territories	17,715,435	...
...	9,500,000	...	(158,976)	9,341,024	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	541,565	...
...	...	...	...	...		8,386,491	...
...	...	...	...	...		954,533	...
...	...	...	...	...		...	8,935,679

Contributions for advancing adult basic education in Canada's territories	6,604,803	...	...	6,604,803	...	...	1,675,580
Contributions under the Aboriginal Business Canada program	2,300,000	...	158,976	2,458,976	...	...	2,649,645
Contributions for the Community Infrastructure Improvement Fund	...	3,000,000	200,000	3,200,000	...	...	...
Items not required for the current year	...	...	...	...	...	...	1,007,177
Total Agency	36,661,803	3,000,000	200,000	39,861,803	1,496,098	38,365,705	31,992,730
Public Health Agency of Canada							
Grants							
Grants to individuals and organizations in support of health promotion projects in the areas of building community capacity, stimulating knowledge development and dissemination, and partnership building/intersectoral collaboration	...	...	(17,123,219)	870,781	...	870,781	2,288,765
Grant to graduate students, post-graduate students and Canadian post secondary institutions to increase professional capacity and training levels in order to build an effective public health sector	...	2,514,375	...	(741,375)	1,773,000	...	342,377
Grants to individuals and organizations in support of public health infrastructure	...	1,598,000	...	(1,484,000)	114,000	...	114,000
Grant to eligible non-profit international organizations in support of their projects or programs on health	...	...	1,594,329	1,594,329	1	1,594,328	...
Total — Grants	22,106,375	...	(17,754,265)	4,352,110	1,887,001	2,465,109	2,745,142
Contributions							
Contributions to non-profit organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	...	82,088,000	...	788,200	82,876,200	...	82,855,000
Contributions to individuals and organizations to support health promotion projects in the areas of building community capacity, stimulating knowledge development and dissemination, and partnership building/intersectoral collaboration	...	42,909,000	1	4,717,773	47,626,774	1,400,005	49,666,898
Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	...	32,134,000	...	(682,933)	31,451,067	4	31,774,518
Contribution in support of the Federal Initiative on HIV/AIDS	...	16,757,000	...	6,138,006	22,895,006	8	21,853,470
Contributions to canadian blood services and/or other designated transfusion/transplantation centres to support adverse event surveillance activities	...	2,190,000	...	(40,000)	2,150,000	...	2,150,000
Contributions to individuals and organizations in support of public health infrastructure	...	1,412,196	...	(261,271)	1,150,925	114,000	2,129,852

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	963,000	...	(743,780)	219,220	Contributions to non-government organizations, corporations, other levels of government, post-secondary institutions and individuals to support development and creation of public health workforce	219,220	...
...	...	...	11,756,213	11,756,213	Assessed contribution to the Pan-American Health Organization (PAHO)	11,742,432	...
...	178,453,196	1	21,672,208	200,125,405	Total — Contributions	198,597,607	...
...	200,559,571	1	3,917,943	204,477,515	Total Agency	201,062,716	...
...	2,601,722,839	76,678,477	157,595,500	2,835,996,816	Total Ministry	2,813,104,292	...
						22,892,524	2,775,776,432

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Supplementary health benefits for First Nations and Inuit	...	3,211	...
First Nations and Inuit primary health care	5,450,000	4,523,784	3,790,127
Health infrastructure support for First Nations and Inuit	...	129	...
Health products	94,186,112	69,448,767	66,393,694
Environmental risks to health	1,200,000	615,002	588,607
Food safety and nutrition	...	...	25
Pesticide safety	6,975,000	7,892,765	8,277,056
Consumer product safety	454,000	...	...
Radiation protection	5,864,000	4,855,641	4,805,637
Specialized health services	8,304,000	12,653,906	10,205,024
Internal services	8,741,380	8,208,935	213,895
Total Department — Budgetary	131,174,492	108,202,140	94,274,065
Public Health Agency of Canada			
Budgetary (respendable revenues)			
Regulatory enforcement and emergency response	50,000	...	2,658
Total Agency — Budgetary	50,000	...	2,658
Total Ministry — Budgetary	131,224,492	108,202,140	94,276,723

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of purchased goods and services	2,177,213	3,592,688
Refunds of transfer payments	22,885,813	22,102,214
Adjustments to prior year's payables	9,110,692	11,135,679
	34,173,718	36,830,581
Sales of goods and services —		
Rights and privileges —		
Authority to sell drugs	...	3,887
Drug related fees	13,557,807	22,810,020
Medical devices	10,425,187	14,550,746
Pest management regulation revenues — Maintenance	4,867,783	4,736,329
Retention of royalties	8,705	10,936
Sundries	(1,221,822)	(1,084,736)
	27,637,660	41,027,182
Lease and use of public property	190,898	180,796
Services of a regulatory nature —		
Drug related fees	37,721,406	28,249,776
Medical devices	5,219,465	4,933,484
Pest management regulation revenues	3,334,929	3,648,579
Sundries	(956,052)	731,161
	45,319,748	37,563,000
Services of a non-regulatory nature —		
Hospital services	3,460,317	3,120,856
Health services	1,374,790	1,368,285
Dosimetry service	5,238,343	4,989,939
Employee assistance program	12,698,841	10,148,433
Inspections revenues	(116)	(488)
Drug related fees	1,327,599	842,491
Services to other government departments	47,260,672	...
Sundries	615,045	579,200
	71,975,491	21,048,716
Sales of goods and information products	3,360,855	1,686,799
Other fees and charges —		
Revenue from fines	2,565,175	2,848,165
Interest on overdue accounts receivable	676,791	627,046
Other fees and charges	35,450	51,638
Services to other government departments	3,934,091	...
Sundries	22,865,411	13,609,774
	30,076,918	17,136,623
	178,561,570	118,643,116

Revenues — Continued

Description	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	314,273	332,235
Miscellaneous revenues	1,001,936	2,307,104
Total Department	214,051,497	158,113,036
Assisted Human Reproduction Agency of Canada		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	579	532
Adjustments to prior year's payables	...	1,155
Total Agency	579	1,687
Canadian Institutes of Health Research		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds from previous years' awards	7,615,789	5,824,748
Refunds from previous years' services to outside parties	17,357	45,025
Adjustments to prior year's payables	177,012	137,891
Miscellaneous revenues	7,810,158	6,007,664
	15	115
Total Agency	7,810,173	6,007,779
Canadian Northern Economic Development Agency		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	890,683	325,594
Adjustments to prior year's payables	1,353,902	2,725,079
Miscellaneous revenues	2,244,585	3,050,673
	32,136	1,577
Total Agency	2,276,721	3,052,250
Hazardous Materials Information Review Commission		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	145	52
Adjustments to prior year's payables	500	1,415
	645	1,467
Description	Current year	Previous year
	\$	\$
Sales of goods and services —		
Other fees and charges —		
Interest on overdue account receivable	213	413
Sundries	499,860	638,966
	500,073	639,379
Total Agency	500,718	640,846
Patented Medicine Prices Review Board		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	4,123	562
Adjustments to prior year's payables	22,377	18,177
	26,500	18,739
Sales of goods and services —		
Other fees and charges	19,670,485	13,708,304
Proceeds from the disposal of surplus Crown assets	...	46
Total Agency	19,696,985	13,727,089
Public Health Agency of Canada		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of purchased goods and services	499,450	406,988
Refunds of transfer payments	2,787,610	618,343
Adjustments to prior year's payables	1,634,620	2,279,117
	4,921,680	3,304,448
Sales of goods and services —		
Rights and privileges —		
Retention of royalties	45,661	21,003
Lease and use of public property	15,104	22,025
Services of a non-regulatory nature —		
First aid kits	...	2,658
Other services of a non-regulatory nature	10,266	25,321
Services to other government departments	11,491,833	...
	11,502,099	27,979
Other fees and charges —		
Interest on overdue accounts receivable	6,671	1,555
Sundries	1,114	771
	7,785	2,326
	11,570,649	73,333
Proceeds from the disposal of surplus Crown assets	37,334	61,573

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Miscellaneous revenues —		
Conference fees	...	729,926
Sundries	1,000	59,961
	1,000	789,887
Total Agency	16,530,663	4,229,241
Ministry Summary		
Other revenues —		
Refunds of previous years' expenditures	49,177,865	49,215,259
Sales of goods and services	210,302,777	133,064,132
Proceeds from the disposal of surplus Crown assets	351,607	393,854
Miscellaneous revenues	1,035,087	3,098,683
Total Ministry	260,867,336	185,771,928

Section 14

2012-2013

Public Accounts of Canada

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional
Relations Tribunal

Canadian Centre for Occupational Health
and Safety

Office of the Co-ordinator, Status of Women

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A skilled, adaptable and inclusive labour force and an efficient labour market.

• Program Activity — Learning

This program activity helps Canadians participate in post-secondary education to acquire the skills and credentials that enable them to improve their labour market outcomes and adapt to changing labour market conditions. It reduces barriers to education by providing financial assistance to individuals as well as incentives to save for a child's post-secondary education. It also provides information and awareness about opportunities to acquire education and skills. The program contributes to the inclusiveness of the workforce by giving Canadians with the required academic abilities a more equal opportunity to participate in post-secondary education. The program works with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to help Canadians pursue post-secondary education.

• Program Activity — Skills and employment

Skills and employment is intended to ensure that Canadian labour market participants are able to access the supports that they need to enter or reposition themselves in the labour market to allow them to contribute to economic growth through full labour market participation. Initiatives within this program activity contribute to the common overall objectives of promoting skills development, labour market participation and ensuring labour market efficiency.

Strategic Outcome — Safe, fair and productive workplaces and cooperative workplace relations.

• Program Activity — Labour

This program activity seeks to promote and sustain stable industrial relations and safe, fair, healthy, equitable, and productive workplaces within the federal jurisdiction (transportation, post office and courier companies, communications, banking, grain and nuclear facilities, federal Crown corporations, companies who have major contracts with the federal government and Aboriginal governments, their employees, Aboriginal communities and certain Aboriginal undertakings). It develops labour legislation and regulations to achieve an effective balance between workers' and employers' rights and responsibilities. The program ensures that workplaces under the federal jurisdiction respect the rights and obligations established under labour legislation. The program also manages Canada's international and intergovernmental labour affairs, as well as Aboriginal labour affairs responsibilities.

Strategic Outcome — Income security, access to opportunities and well-being for individuals, families and communities.

• Program Activity — Income security

This program activity ensures that Canadians are provided with retirement pensions, survivor pensions, dis-

ability benefits and benefits for children, through the Old Age Security program, the Canada Pension Plan (CPP), the Canada Disability Savings Program and the National Child Benefit program.

• Program Activity — Social development

This program activity supports programs for the homeless or those individuals at risk of homelessness, as well as programs for children, families, seniors, communities, and people with disabilities. It provides these groups with the knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.

Strategic Outcome — Service Excellence for Canadians.

• Program Activity — Citizen-centred service

This program activity aims to improve and integrate government service delivery by providing Canadians with a one-stop, easy-to-access, personalized service in person, by telephone, Internet and via mail. This program activity is supported by overarching client segment strategies and partnerships with other departments, levels of government and community-based partners. This program activity also includes client feedback mechanisms and the responsibility for increasing public awareness of Service Canada.

• Program Activity — Integrity and processing

This program activity enhances and strengthens the integrity of Service Canada services and programs to ensure that the right person receives the right service or benefit at the right time, and for the intended purpose.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canada Industrial Relations Board

Strategic Outcome — Effective dispute resolution services that support constructive labour management relations in sectors regulated by the *Canada Labour Code*.

- **Program Activity** — Adjudication and dispute resolution program

Through this program, the Canada Industrial Relations Board (CIRB) resolves labour relations issues by exercising its statutory powers relating to the application and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the *Canada Labour Code*. Activities include the granting, modification and termination of bargaining rights; the investigation, mediation and adjudication of complaints alleging violation of Part I of the *Canada Labour Code*; the determination of levels of services required to be maintained during a work stoppage; the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; the settlement of the terms of a first collective agreement; the provision of administrative services to these ends.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canada Mortgage and Housing Corporation

Strategic Outcome — Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

- **Program Activity** — Assisted housing programs
Financial assistance is provided to individuals and groups under long term agreements, which helps to provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

- **Program Activity** — On-reserve housing programs
Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to basic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.

- **Program Activity** — Affordable housing initiative
The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households.

The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households.

ate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financed by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

- **Program Activity** — Housing repair and improvement programs

Canada Mortgage and Housing Corporation's (CMHC) Residential Rehabilitation Assistance Program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing repair and improvement programs also include the Emergency Repair Program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home Adaptations for Seniors Independence Program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter Enhancement Program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

Strategic Outcome — Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

- **Program Activity** — Canadian housing market research and analysis

CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public

at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

- **Program Activity** — Insured mortgage purchase program

CMHC supports affordability, competition and liquidity in the Canadian housing finance markets through investment in insured mortgage pools. These insured mortgage pools are purchased from Canadian financial institutions through a competitive auction process. Funding for these purchases is provided through borrowings from the Federal Government under the Consolidated Borrowing Framework.

Strategic Outcome — The Canadian housing system remains one of the best in the world.

- **Program Activity** — Policy, research and information transfer

Develop policy, undertake research and disseminate information to support and strengthen the economic, technical, social and sustainable aspects of Canadian housing and communities. Lead the development and implementation of federal housing policy.

- **Program Activity** — International activities

Housing sector well-being is further promoted through support to the industry, which enables Canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase Canadian housing exports by helping companies expand into promising markets, bring together key Canadian clients with pre-selected prospective buyers abroad, promote awareness and

recognition of Canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

- **Program Activity** — Emergency planning

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resumption of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Artists and Producers Professional Relations Tribunal

Strategic Outcome — The rights of artists and producers under Part II of the *Status of the Artist Act* are protected and respected.

- **Program Activity** — Certification, complaints and determination program

This program deals with applications for certification, revocation of certification, review, determination, and consent to prosecute, and with complaints of unfair practices, brought forward by artists, artists' associations or producers under Part II of the *Status of the Artist Act*, which governs professional relations between self-employed artists and producers.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Centre for Occupational Health and Safety

Strategic Outcome — Improved workplace conditions and practices that enhance the health, safety, and well being of working Canadians.

- **Program Activity** — Occupational health and safety information development, delivery services and tripartite collaboration

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost recovery products and services and is supported financially by contributions from various stakeholders. Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance, and for personal use. Various levels of service are available from free to purchase of products and services. When

the product or service provided by CCOHS is provided to identify external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged. CCOHS promotes and facilitates consultation and cooperation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Office of the Co-ordinator, Status of Women

Strategic Outcome — Equality for women and their full participation in the economic, social and democratic life of Canada.

- **Program Activity** — Women's participation in Canadian society

This program activity strengthens women's full participation by addressing their economic and social situations and their participation in democratic life through financial and professional assistance for projects and through strategic partnerships that leverage resources involving public institutions and non-governmental organizations.

- **Program Activity** — Strategic policy analysis, planning and development

Status of Women develops strategic policy analysis, advice, and tools to support federal departments and central agencies in identification of policy priorities and in integrating gender-based analysis in existing and proposed policies, programs and initiatives. This is done through collaboration with other federal departments, provincial-territorial governments, civil society, and key international partners.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Source of authorities

Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	617,650,296	...	...	617,650,296	1	Department				
...	...	...	...	...	1a	Operating expenditures				
...	...	13,000,000	...	13,000,000	1b	Operating expenditures				
...	...	22,460,861	...	22,460,861	1c	Operating expenditures — To authorize the transfers of appropriations				
...	...	990,000	...	990,000		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	256,938	256,938		TB Vote 25 ⁽¹⁾				
...	...	...	12,943,417	12,943,417		TB Vote 30 ⁽¹⁾				
...	...	...	19,285,203	19,285,203		Transfer to Vote 1 (Citizenship and Immigration)				
...	...	...	(122,248)	(122,248)		Total — Vote 1	654,522,570	31,941,897	...	769,346,179
...	617,650,296	36,450,861	32,363,310	686,464,467						
...	1,761,016,782	...	...	1,761,016,782	5	Grants and contributions				
...	...	...	...	...	5a	Grants and contributions — To authorize the transfers of appropriations				
...	...	1	...	1	5b	Grants and contributions				
...	...	92,232,118	...	92,232,118		Transfer from Vote 10 (Indian Affairs and Northern Development)				
...	...	...	497,000	497,000		Total — Vote 5	1,704,013,699	149,732,202	...	1,647,406,307
...	1,761,016,782	92,232,119	497,000	1,853,745,901						
...	...	...	...	...	7c	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 44,048 debts due to Her Majesty in right of Canada amounting to \$231,150,564 related to Canada Student Loans accounts	226,838,073	4,312,491	...	302,417,361
...	...	231,150,564	...	231,150,564	(S)	Contributions to employee benefit plans	239,120,937	...	...	259,792,635
...	243,910,464	...	(4,789,527)	239,120,937	(S)	Minister of Human Resources and Skills Development — Salary and motor car allowance	77,349	...	...	77,536
...	77,516	...	(167)	77,349	(S)	Minister of Labour — Salary and motor car allowance	77,683	...	...	77,536
...	77,516	...	167	77,683	(S)	Minister of State (Seniors) — Motor car allowance	2,000	...	...	2,021
...	2,000	...	...	2,000	(S)	Old Age Security payments (<i>Old Age Security Act</i>)	30,589,905,671	...	...	28,868,796,840
...	30,574,304,025	104,647,749	(89,046,103)	30,589,905,671	(S)	Guaranteed Income Supplement payments (<i>Old Age Security Act</i>)	9,147,435,393	...	...	8,638,062,109
...	9,003,579,796	143,009,313	846,284	9,147,435,393	(S)	Universal Child Care Benefit (<i>Universal Child Care Benefit Act</i>)	2,724,715,150	...	...	2,691,016,827
...	2,747,000,000	...	(22,284,850)	2,724,715,150						

(S)	...	730,000,000	(15,000,000)	3,888,870	718,888,870	Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	...	...	691,542,116
(S)	...	563,029,953	33,978,720	(42,691,158)	554,317,515	Allowance payments (<i>Old Age Security Act</i>)	...	...	555,962,022
(S)	...	509,078,862	4,042,129	(11,796,391)	501,324,600	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	...	...	493,520,224
(S)	...	591,273,970	85,924,698	2,960,382	680,159,050	Canada student grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	...	...	648,936,690
(S)	...	42,000,000	...	493,081	42,493,081	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	...	...	43,865,837
(S)	...	91,000,000	15,000,000	(12,280,357)	93,719,643	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	...	...	88,453,542
(S)	...	11,330,079	(3,595,294)	3,247,842	10,982,627	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	...	...	10,834,527
(S)	...	(13,138,428)	3,115,301	2,291,277	(7,731,850)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	...	...	(8,475,496)
(S)	...	145,000	...	(136,563)	8,437	Civil service insurance actuarial liability adjustments	...	...	(12,507)
(S)	...	35,000	...	(31,178)	3,822	Supplementary retirement benefits — Annuities agents' pensions	...	...	4,237
(S)	...	3,824	7,284	(4,001)	7,107	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	...	...	6,526
(S)	...	...	281,087,168	...	281,087,168	The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act, 2009</i>	...	...	...
(S)	...	54,200,000	...	(27,907,196)	26,292,804	Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	...	...	32,573,800
(S)	...	51,600,000	21,800,000	(4,556,148)	68,843,852	Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	...	...	70,009,827

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	63,800,000	114,500,000	(7,045,497)	171,254,503	(S)	Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	171,254,503	...	...	142,831,948
150,851	...	...	100,368	251,219	(S)	Spending of proceeds from the disposal of surplus Crown assets	175,701	...	75,518	79,657
...	...	...	42,279	42,279	(S)	Refunds of amounts credited to revenues in previous years	42,279	...	...	21,015
434,981	...	...	386,269	821,250	(S)	Spending pursuant to section 12(4) of the <i>Canada Education Saving Act</i>	388,140	...	433,110	310,446
...	6,000,000	...	...	6,000,000	(S)	Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada	6,000,000	...	...	6,000,000
...	...	...	(1,250)	(1,250)	(S)	Energy cost benefit	(1,250)	...	...	(7,875)
585,832	47,647,976,655	1,148,350,612	(175,453,257)	48,621,459,842		Total budgetary	48,434,964,624	185,986,590	508,628	45,953,451,887
...	809,592,184	62,539,099	108,546,654	980,677,937	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Net)	980,677,937	...	...	898,256,277
585,832	47,647,976,655	1,148,350,612	(175,453,257)	48,621,459,842		Total Department — Budgetary	48,434,964,624	185,986,590	508,628	45,953,451,887
...	809,592,184	62,539,099	108,546,654	980,677,937		Non-budgetary	980,677,937	...	...	898,256,277
Canada Industrial Relations Board										
...	11,424,279	...	...	11,424,279	10	Program expenditures				
...	...	...	2,119	2,119		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	563,396	563,396		TB Vote 25 ⁽¹⁾				
...	...	...	243,893	243,893		TB Vote 30 ⁽¹⁾				
...	11,424,279	...	809,408	12,233,687		Total — Vote 10	11,335,040	898,647	...	12,212,298
...	1,569,617	...	(118,541)	1,451,076	(S)	Contributions to employee benefit plans	1,451,076	...	...	1,486,626
28	...	...	...	28	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	28	...	...
28	12,993,896	...	690,867	13,684,791		Total Agency — Budgetary	12,786,116	898,675	...	13,698,924

Canada Mortgage and Housing Corporation

To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*

Appropriations not required for the current year

Total budgetary

(S) (L) Advances under the *National Housing Act* (Net)

Total Agency — Budgetary

Non-budgetary

Canadian Artists and Producers Professional Relations Tribunal

Program expenditures

Transfer from: TB Vote 25 ⁽¹⁾

TB Vote 30 ⁽¹⁾

Total — Vote 20

Contributions to employee benefit plans

Total Agency — Budgetary

Canadian Centre for Occupational Health and Safety

Program expenditures

Transfer from: TB Vote 25 ⁽¹⁾

TB Vote 30 ⁽¹⁾

Total — Vote 25

Contributions to employee benefit plans

Total Agency — Budgetary

Office of the Co-ordinator, Status of Women

Operating expenditures

Operating expenditures

Transfer from: TB Vote 15 ⁽¹⁾

TB Vote 25 ⁽¹⁾

TB Vote 30 ⁽¹⁾

Total — Vote 30

15

...	2,139,812,000	...	...	2,139,812,000	...	2,086,397,954	53,414,046	...	2,048,052,949
...	...	...	...	...	...	...	...	...	205,640
...	2,139,812,000	...	...	2,139,812,000	...	2,086,397,954	53,414,046	...	2,048,258,589
...	(2,769,596,000)	...	...	(2,769,596,000)	(S)	(3,471,553,310)	701,957,310	...	(2,973,306,859)
...	2,139,812,000	...	...	2,139,812,000		2,086,397,954	53,414,046	...	2,048,258,589
...	(2,769,596,000)	...	...	(2,769,596,000)		(3,471,553,310)	701,957,310	...	(2,973,306,859)
...	1,878,673	...	...	1,878,673	20				
...	...	...	93,934	93,934					
...	...	...	92,153	92,153					
...	1,878,673	...	186,087	2,064,760	(S)	1,321,541	743,219	...	1,150,256
...	180,870	...	10,979	191,849		191,849	...	...	132,936
...	2,059,543	...	197,066	2,256,609		1,513,390	743,219	...	1,283,192
...	3,853,172	...	...	3,853,172	25				
...	...	...	142,463	142,463					
...	...	...	770,252	770,252					
...	3,853,172	...	912,715	4,765,887	(S)	4,353,993	411,894	...	4,166,331
...	1,130,830	...	(27,508)	1,103,322		1,103,322	...	...	1,123,993
...	4,984,002	...	885,207	5,869,209		5,457,315	411,894	...	5,290,324
...	9,246,064	...	...	9,246,064	30				
...	...	250,000	...	250,000	30a				
...	...	...	947	947					
...	...	...	463,489	463,489					
...	...	...	350,251	350,251					
...	9,246,064	250,000	814,687	10,310,751		9,578,742	732,009	...	9,933,836

Ministry Summary — Concluded

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	18,950,000	...	...	18,950,000	35	Grants and contributions				
...	...	1	...	1	35c	Grants and contributions — To authorize the transfers of appropriations				
...	...	...	83,333	83,333		Transfer from Vote 5 (Justice)				
...	18,950,000	1	83,333	19,033,334		Total — Vote 35	18,887,046	146,288	...	18,285,051
...	1,225,714	...	36,684	1,262,398	(S)	Contributions to employee benefit plans	1,262,398	...	...	1,215,939
50	...	...	125	175	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	50	125	...
50	29,421,778	250,001	934,829	30,606,658		Total Agency — Budgetary	29,728,186	878,347	125	29,434,826
585,910	49,837,247,874	1,148,600,613	(172,745,288)	50,813,689,109		Total Ministry — Budgetary	50,570,847,585	242,332,771	508,753	48,051,417,742
...	(1,960,003,816)	62,539,099	108,546,654	(1,788,918,063)		Non-budgetary	(2,490,875,373)	701,957,310	...	(2,075,050,582)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Income security	193,923,708	187,787,249		...	40,531,756,934	40,531,756,934	161,862,484	161,600,299	...	...	...	...	...	...	...	40,563,818,158	40,557,943,884	
Social development	54,710,188	49,980,843		...	2,971,866,597	2,946,565,108	...	...	...	...	...	...	...	...	...	3,026,576,785	2,996,545,951	
Learning —																		
Budgetary	377,162,779	368,947,124		...	1,905,411,601	1,905,395,313	256,097	256,097	...	...	...	...	...	...	...	2,282,318,283	2,274,086,340	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	980,677,937	980,677,937	
Skills and employment	391,049,174	385,449,060		...	1,881,682,622	1,757,275,452	241,698,214	240,449,264	...	...	...	...	...	...	...	2,031,033,582	1,902,275,248	
Citizen-centred service	337,567,327	330,367,851		...	...	...	206,363,896	199,740,226	...	...	...	...	...	...	...	131,203,431	130,627,625	
Integrity and processing	787,357,485	774,606,283		...	(1,250)	(1,250)	643,404,557	635,571,245	...	...	...	...	...	...	...	143,951,678	139,033,788	
Labour	232,001,488	228,889,592		...	28,248,024	28,243,256	115,494,682	115,494,682	...	...	...	...	...	...	...	144,754,830	141,638,166	
Internal services	958,210,143	933,232,899		...	100,000	97,513	660,507,048	640,516,790	...	...	...	...	...	...	...	297,803,095	292,813,622	
Sub-total —																		
Budgetary	3,331,982,292	3,259,260,901		...	47,319,064,528	47,169,332,326	2,029,586,978	1,993,628,603	...	...	...	...	...	...	...	48,621,459,842	48,434,964,624	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	980,677,937	980,677,937	
Revenues netted against expenditures	(2,029,586,978)	(1,993,628,603)		...	...	...	(2,029,586,978)	(1,993,628,603)	...	...	...	...	...	...	...	...	...	...
Total Department —																		
Budgetary	1,302,395,314	1,265,632,298		...	47,319,064,528	47,169,332,326	...	...	...	...	...	...	...	...	...	48,621,459,842	48,434,964,624	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	980,677,937	980,677,937	
Canada Industrial Relations Board																		
Adjudication and dispute resolution program	9,609,461	9,103,648		...	...	...	...	...	...	...	...	...	...	...	...	9,609,461	9,103,648	
Internal services	4,075,330	3,682,468		...	...	...	...	...	...	...	...	...	...	...	...	4,075,330	3,682,468	
Total Agency — Budgetary	13,684,791	12,786,116		...	...	...	...	...	...	...	...	...	...	...	...	13,684,791	12,786,116	
Canada Mortgage and Housing Corporation																		
Assisted housing programs —																		
Budgetary	1,641,608,000	1,591,051,620		...	...	...	...	...	...	...	...	...	...	...	...	1,641,608,000	1,591,051,620	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	(611,298,000)	(746,317,629)	
On-reserve housing programs —																		
Budgetary	153,605,000	158,170,186		...	...	...	...	...	...	...	...	...	...	...	...	153,605,000	158,170,186	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	267,425,000	427,136,843	

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Affordable housing initiative	250,080,000	248,819,812	...	...	...	...	...	...	...	...	...	...	...	...	...	250,080,000	248,819,812	...
Housing repair and improvement programs	29,232,000	33,187,194	...	...	...	...	...	...	...	...	...	...	...	...	...	29,232,000	33,187,194	...
Policy, research and information transfer	29,996,000	30,522,299	...	...	...	...	...	...	...	...	...	...	...	...	...	29,996,000	30,522,299	...
International activities	13,108,000	6,186,450	...	...	...	...	...	...	...	...	...	...	...	...	...	13,108,000	6,186,450	...
Emergency planning	273,000	424,389	...	...	...	...	...	...	...	...	...	...	...	...	...	273,000	424,389	...
Canadian housing market research and analysis	21,910,000	18,036,004	...	...	...	...	...	...	...	...	...	...	...	...	...	21,910,000	18,036,004	...
Insured mortgage purchase program —	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(2,425,723,000)	(3,152,372,524)	(3,152,372,524)
Total Agency —	2,139,812,000	2,086,397,954	...	...	...	...	...	...	...	...	...	...	...	...	...	2,139,812,000	2,086,397,954	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(2,769,596,000)	(3,471,553,310)	(3,471,553,310)
Canadian Artists and Producers Professional Relations Tribunal																		
Certification, complaints and determination program	1,703,477	686,970	...	...	...	...	...	...	...	...	...	...	...	...	...	1,703,477	686,970	...
Internal services	553,132	826,420	...	...	...	...	...	...	...	...	...	...	...	...	...	553,132	826,420	...
Total Agency — Budgetary	2,256,609	1,513,390	...	...	...	...	...	...	...	...	...	...	...	...	...	2,256,609	1,513,390	...
Canadian Centre for Occupational Health and Safety																		
Occupational health and safety information development, delivery services and tripartite collaboration	7,097,153	7,037,577	...	...	...	...	...	...	...	4,300,000	4,030,656	...	...	...	...	2,797,153	3,006,921	...
Internal services	3,072,056	2,450,394	...	...	...	...	...	...	...	...	...	...	...	...	...	3,072,056	2,450,394	...
Sub-total —	10,169,209	9,487,971	...	...	...	...	...	...	...	4,300,000	4,030,656	...	...	...	...	5,869,209	5,457,315	...
Revenues netted against expenditures	(4,300,000)	(4,030,656)	...	...	...	...	(4,300,000)	(4,030,656)	...	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	5,869,209	5,457,315	...	...	...	...	...	...	...	...	...	...	...	...	...	5,869,209	5,457,315	...

Office of the Co-ordinator,
Status of Women

Women's participation in Canadian society	5,329,476	3,578,754	...	...	19,033,334	18,887,046	...	...	...	...	24,362,810	22,465,800
Strategic policy analysis, planning and development	1,934,294	2,141,397	...	...	...	...	...	...	...	...	1,934,294	2,141,397
Internal services	4,309,554	5,120,989	...	...	...	...	...	...	...	...	4,309,554	5,120,989
Total Agency — Budgetary	11,573,324	10,841,140	...	...	19,033,334	18,887,046	...	...	...	...	30,606,658	29,728,186
Total Ministry —												
Budgetary	3,475,591,247	3,382,628,213	...	...	47,338,097,862	47,188,219,372	...	...	...	...	50,813,689,109	50,570,847,585
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(1,788,918,063) (2,490,875,373) (1,788,918,063) (2,490,875,373)	(2,490,875,373)

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
					Department Grants				
...	30,574,304,025	104,647,749	(89,046,103)	30,589,905,671	(S) Old Age Security payments	30,589,905,671	...	...	28,868,796,840
...	9,003,579,796	143,009,313	846,284	9,147,435,393	(S) Guaranteed Income Supplement payments	9,147,435,393	...	...	8,638,062,109
...	2,747,000,000	...	(22,284,850)	2,724,715,150	(S) Universal Child Care Benefit (<i>Universal Child Care Benefit Act</i>)	2,724,715,150	...	...	2,691,016,827
...	730,000,000	(15,000,000)	3,888,870	718,888,870	(S) Canada Education Savings grant payments to Registered Educations Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	718,888,870	...	...	691,542,116
...	591,273,970	85,924,698	2,960,382	680,159,050	(S) Canada student grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	680,159,050	...	...	648,936,690
...	563,029,953	33,978,720	(42,691,158)	554,317,515	(S) Allowance payments	554,317,515	...	...	555,962,022 (1)
...	114,552,200	...	...	114,552,200	Apprenticeship Grants	101,705,000	12,847,200	...	100,476,000
...	91,000,000	15,000,000	(12,280,357)	93,719,643	(S) Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	93,719,643	...	...	88,453,542
...	63,800,000	114,500,000	(7,045,497)	171,254,503	(S) Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	171,254,503	...	...	142,831,948
...	54,200,000	...	(27,907,196)	26,292,804	(S) Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	26,292,804	...	...	32,573,800
...	51,600,000	21,800,000	(4,556,148)	68,843,852	(S) Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	68,843,852	...	...	70,009,827
...	36,340,000	34,958,284	(1,014,928)	70,283,356	New Horizons for seniors program	69,382,923	900,433	...	1,381,716
...	18,300,000	(3,209,000)	(7,412,888)	7,678,112	Grants to voluntary sector organizations for adult literacy and essential skills	453,221	7,224,891	...	1,314,214

Grants to non-profit organizations for activities eligible for support through the Social development partnerships program

...	14,275,000	...	(987,222)	13,287,778	...	7,150,883	6,136,895	...	9,086,322
...	10,706,566	5,422,000	(79,262)	16,049,304	...	14,387,529	1,661,775	...	4,577,051
...	6,000,000	...	...	6,000,000	...	6,000,000	...	...	6,000,000
...	2,975,713	538,336	...	3,514,049	...	1,892,781	1,621,268	...	211,664 ⁽¹⁾
...	2,353,000	(400,000)	...	1,953,000	...	1,948,232	4,768	...	1,952,526
...	300,000	(200,000)	...	100,000	...	97,513	2,487	...	210,630
...	5,000	...	(2,780)	2,220	...	2,220	...	...	2,220
...	...	...	(1,250)	(1,250)	...	(1,250)	...	...	(7,875)
...	...	3,209,000	...	3,209,000	...	125,840	3,083,160	...	...
...	...	3,000,000	...	3,000,000	...	4,200	2,995,800	...	...
...	44,675,595,223	547,179,100	(207,614,103)	45,015,160,220	...	44,978,681,543	36,478,677	...	42,553,390,189

Contributions

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to

...	570,678,000	27,503,601	763,000	598,944,601	...	538,752,478	60,192,123	...	587,518,725
...	405,492,102	8,350,707	(14,402,655)	399,440,154	...	399,440,154	...	...	400,111,565

Transfer Payments — Continued

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	123,972,201	3,003,347	...	126,975,548	help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	112,276,770	...
...	...	...	...	...	Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of canadian workplaces by supporting investment in and recognition and utilization of skills	14,698,778	79,072,579
...	46,013,102	...	...	46,013,102	Contributions to assist unemployed older workers in communities with ongoing high unemployment and/or affected by downsizing	37,730,673	...
...	24,000,000	17,086,551	...	41,086,551	Contributions to organizations to support the development of human resources, economic growth, job creation and retention in official language minority communities	39,716,669	40,330,699
...	12,000,000	...	...	12,000,000	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	11,999,582	11,104,591
...	11,330,079	(3,595,294)	3,247,842	10,982,627	Contributions to fund retrofits, renovations or new construction of facilities within Canada that help organizations better serve people with disabilities through the Enabling Accessibility Fund	10,982,627	10,834,527
...	7,000,000	320,000	79,262	7,399,262	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in Canadian life	7,399,262	9,179,927
...	5,840,000	...	987,222	6,827,222		6,544,882	282,340
							11,918,910

...	3,209,000	1,000,000	7,412,888	11,621,888	11,621,888	...	...	16,003,531
Contributions to not-for-profit organizations, for-profit, and aboriginal organizations, municipal, provincial and territorial governments for adult learning, literacy and essential skills								
...	2,241,000	...	(266,000)	1,975,000	1,960,334	14,666	...	2,325,186
Contributions to voluntary sectors, non-profit organizations, registered charitable organizations, provincial/territorial governments and institutions, municipalities, and post-secondary institutions to support the development and delivery of outreach activities to inform, encourage, and direct Canadians to save for the post-secondary education of children through Registered Education Savings Plans and Canada Education Savings Program incentives (the Canada Education Savings Grant and the Canada Learning Bond)								
...	1,800,000	...	1,014,928	2,814,928	2,814,928	...	...	1,882,169
...	3,824	7,284	(4,001)	7,107	7,107	...	...	6,526
...	(13,138,428)	3,115,301	2,291,277	(7,731,850)	(7,731,850)	...	...	(8,475,496)
...	...	...	...	...	...	...	...	83,664
...	1,200,440,880	56,791,497	1,123,763	1,258,356,140	1,173,515,504	84,840,636	...	1,203,919,196
Total — Contributions								
Other transfer payments								
...	542,461,000	...	500	542,461,500	517,796,500	24,665,000	...	508,502,500
...	222,000,000	...	(500)	221,999,500	218,251,611	3,747,889	...	218,251,611
...	...	281,087,168	...	281,087,168	281,087,168	...	...	...
...	764,461,000	281,087,168	...	1,045,548,168	1,017,135,279	28,412,889	...	726,754,111
...	46,640,497,103	885,057,765	(206,490,340)	47,319,064,528	47,169,332,326	149,732,202	...	44,484,063,496
Total Department								
Office of the Co-ordinator, Status of Women								
Grants								
...	14,750,000	...	...	14,750,000	14,750,000	...	...	14,750,000
Women's program — Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society								

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	4,200,000	1	83,333	4,283,334	Contributions Women's program — Contributions to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	4,137,046	...
...	18,950,000	1	83,333	19,033,334	Total Agency	18,887,046	...
...	46,659,447,103	885,057,766	(206,407,007)	47,338,097,862	Total Ministry	47,188,219,372	...
						149,878,490	44,502,348,547

(S) Statutory transfer payment.

(1) Certain comparative figures have been reclassified to conform with the current year presentation.

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	Description		
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year

Public Accounts of Canada, 2012-2013

Revenues

Description	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues —				
Return on investments — ⁽¹⁾				
Cash and accounts receivable —				
Interest on bank deposits	111,247		96,163	
Other accounts —				
Interest on Canada student loans	551,725,525	519,218,431		
	551,836,772	519,314,594		
Refunds of previous years' expenditures —				
Refunds of previous years' expenditures	10,793,711	20,676,834		
Adjustments to prior year's payables	11,937,945	15,394,054		
	22,731,656	36,070,888		
Sales of goods and services —				
Services of a non-regulatory nature	18,547,615	15,713,304		
Other fees and charges —				
Access to information	3,426	3,913		
	18,551,041	15,717,217		
Proceeds from the disposal of surplus Crown assets —				
Proceeds from the disposal of capital assets	23,163	79,644		
Gain on disposal of non-capital assets	77,205	75,854		
	100,368	155,498		
Miscellaneous revenues —				
Gifts to the Crown	100	5,000		
Crown housing	173,355	163,329		
Recovery of administration costs —				
Employment insurance	1,520,205,958	1,616,665,880		
<i>Canada Pension Plan</i>	507,883,210	372,659,668		
Interest on accounts receivable	119,181	241,097		
<i>Employment Insurance Act</i> fines	1,045,245	364,261		
<i>Canada Labour Code</i> fines	257,667	267,833		
Miscellaneous revenues from payroll deductions —				
Parking fees	2,790	20,053		
Annuities account —				
Actuarial surplus	1,169,585	1,164,559		
Legal cost	1,025,138	810,275		
Accounts receivable small credit balances				
Gain on foreign currency	38,818	198,260		
Recovery of administration costs — Canada Millennium Scholarship Foundation	6,198	15,947		
Excellence Awards				
Sundries	318,092	568,092		
	2,173,826	93,085,897		
	2,034,419,163	2,086,230,151		
Total Department	2,627,639,000	2,657,488,348		
Canada Industrial Relations Board				
Other revenues —				
Refunds of previous year's expenditures —				
Refunds of previous year's expenditures		4,144		19,364
Adjustments to prior year's payables		30,183		4,648
		34,327		24,012
Sales of goods and services —				
Sales of goods and information products		...		20
Proceeds from the disposal of surplus Crown assets		...		28
Total Agency		34,327		24,060
Canada Mortgage and Housing Corporation				
Other revenues —				
Return on investments — ⁽¹⁾				
Loans, investments and advances —				
Canada Mortgage and Housing Corporation		316,531,755		338,537,020
Miscellaneous revenues —				
Net profits under <i>National Housing Act</i>		11,943,827		11,058,399
Other third party recoveries		6,074,102		13,519,178
Deferred revenues		4,491,773		5,753,600
		22,509,702		30,331,177
Total Agency		339,041,457		368,868,197
Canadian Artists and Producers Professional Relations				
Other revenues —				
Refunds of previous years' expenditures		1,102		...
Total Agency		1,102		...
Canadian Centre for Occupational Health and Safety				
Other revenues —				
Sales of goods and services —				
Sales of goods and information products		4,018,334		3,808,638
Other fees and charges —				
Deferred revenues		10,027		72,271
Total Agency		4,028,361		3,880,909

Description	Current year	Previous year
	\$	\$
Office of the Co-ordinator, Status of Women		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	14,893	28,817
Adjustments to prior year's payables —		
Salaries	4,789	17,635
Operating and maintenance	40,023	36,158
	59,705	82,610
Proceeds from the disposal of surplus Crown assets	125	50
Total Agency	59,830	82,660
Ministry Summary		
Other revenues —		
Return on investments	868,368,527	857,851,614
Refunds of previous years' expenditures	22,826,790	36,177,510
Sales of goods and services	22,579,402	19,598,146
Proceeds from the disposal of surplus Crown assets	100,493	155,576
Miscellaneous revenues	2,056,928,865	2,116,561,328
Total Ministry	2,970,804,077	3,030,344,174

(1) Interest unless otherwise indicated.

Section 15

2012-2013

Public Accounts of Canada

Indian Affairs and Northern Development

Department

Canadian Polar Commission

First Nations Statistical Institute

Indian Residential Schools Truth and
Reconciliation Commission

Registry of the Specific Claims Tribunal

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — The Government – Good governance and co-operative relationships for First Nations, Inuit and Northerners.

• Program Activity — Co-operative relationships

The co-operative relationships program activity contributes to The Government Strategic Outcome. It aims to reconcile the relationship between parties (governments and Aboriginal groups) through mutual respect, trust, understanding, shared responsibilities, accountability and dialogue. This program activity addresses constitutional and historic obligations, as well as good public policy by: negotiating agreements which achieve clarity with respect to law-making authority and the ownership, use and control of lands and resources; addressing specific claims; developing multi-partner processes in areas jointly identified by Aboriginal groups and the federal government; supporting an effective consultation and representation of

Aboriginal groups in federal policy and program development; and providing funding to Aboriginal recipients through contributions and loan agreements. Through relationships built on trust, respectful partnerships will be established which may ultimately help to contribute to the strengthening of the social, economic and cultural well-being of Aboriginal communities and ultimately more active participation and engagement in the broader Canadian Society.

• Program Activity — Treaty management

The treaty management program activity contributes to The Government Strategic Outcome. This program activity aims to create and maintain ongoing partnerships to support both historic and modern-treaties to fulfill Canada's legal obligations. This program supports First Nation and Inuit communities in articulating their interests, participate in land and resource development and management, where applicable and demonstrate the importance of treaties and the treaty relationship between the Crown and Aboriginal people. This is achieved by honouring Canada's obligations as set out in final agreements, improving relationships between Canada and Aboriginal peoples, and improving the relationships between Canada and Historic Treaties First Nations. Creating and maintaining partnerships that honour historic and modern-treaties contributes to the strengthened, healthy and sustainable First Nations and Inuit communities and ultimately supports them to optimize their participation in the broader Canadian society, thus benefitting all Canadians.

• Program Activity — Governance and institutions of Government

The Governance and Institutions of Government Program Activity contributes to The Government Strategic Outcome. This Program Activity provides frameworks (legislative and non-legislative) which are consistent with the legal, collective, human, and democratic rights and freedoms of Aboriginal peoples in Canada, and

where possible enables and supports First Nation development of policies and programs that embrace these values. It provides funds, legislation and guidelines, certifications, education and training, advice, policies and plans, and implemented changes to support condition and build capacity for Aboriginal governance. Typical activities include but are not limited to providing assistance to establish governance and associated capacities, processes and mechanisms (such as by-law making authority, election processes). Support is provided to First Nation and Inuit governments as well as First Nation institutions. These institutions include but are not limited to those that provide services in the areas of governance and taxation and financial management, and land claim organizations and professional associations. Support is also provided to representative organizations to participate in policy and legislation development. Ultimately, good governance practices are essential for the active participation of First Nation and Inuit in Canadian society and economy.

Strategic Outcome — The People – Individual, family and community well-being for First Nations and Inuit.

• Program Activity — Education

The education program activity contributes to The People Strategic Outcome. It aims to support First Nation and Inuit learners in the achievement of education outcomes that are comparable to other Canadians. Such achievement is a key to enhancing their participation in the labour market and their future success. AANDC has primary responsibility under the *Indian Act* for elementary and secondary education of students living on-reserve. As a matter of social policy, AANDC also supports eligible First Nations and Inuit students in the pursuit of post-secondary education. The focus of these programming efforts is on supporting students in relation to: academic progression in elementary and secondary education; provision of appropriate learning

environments with culturally relevant education programs and services; and participation in post-secondary education and advancement in programs of study. The improvement of education outcomes and increased participation in the economy and society benefits all Canadians.

- **Program Activity** — Social development

The social development program activity contributes to The People Strategic Outcome. It aims to assist First Nation individuals and communities to become more self-sufficient; protect individuals and families at risk of violence; provide prevention supports that allow individuals and families to better care for their children; and support greater participation in the labour market. This program activity assists First Nations men, women and children in achieving greater independence and self-sufficiency on reserves across Canada. It does so by flowing funds to First Nations, provincial representatives and other recipients who provide on-reserve residents and Yukon First Nations with individual and family services that are developed and implemented in collaboration with partners. These services help First Nation communities meet basic and special needs; support employability and attachment to the workforce; and ensure that individuals and families are safe. First Nations that are engaged in advancing their own development are better equipped to leverage opportunities made available by their communities and actively contribute to the broader Canadian economy and society.

- **Program Activity** — Residential schools resolution

The residential schools resolution program activity contributes to The People Strategic Outcome and aims to support a fair and lasting resolution to the legacy of Indian Residential Schools and to promote reconciliation with former students, their families and communities. In this program activity, AANDC ensures the

successful implementation of the Indian Residential Schools Settlement Agreement (IRSSA) by finalizing the Common Experience Payment (CEP) and implementing the Personal Credits strategy; resolving claims of abuse under the Independent Assessment Process, as per its obligations under the IRSSA; funding and monitoring Commemoration initiatives; and meeting the Government of Canada's obligations towards the Truth and Reconciliation Commission. Additionally, AANDC supports complementary initiatives to further reconciliation such as funding and monitoring of the Advocacy and Public Information Program and promoting reconciliation between the Government of Canada and Aboriginal people, as well as between Aboriginal and non-Aboriginal people through specific reconciliation initiatives. A fair resolution to Indian Residential Schools ultimately contributes to improved relationships between Aboriginal peoples and the rest of Canada, and strengthens Aboriginal communities.

- **Program Activity** — Managing individual affairs

The managing individual affairs program activity contributes to The People Strategic Outcome by ensuring responsible federal stewardship of the legislative, administrative and treaty obligations of the Federal Government to First Nations that pertain to Estates, Indian Moneys, Registration, Band Membership and Treaty Annuities. This activity administers the portions of the *First Nations Oil and Gas and Moneys Management Act* that relate to Indian Moneys and is critical to ensuring that provisions of the *Indian Act* and other statutory obligations are fulfilled. Results are achieved through direct client-services and through partnerships with First Nations directed to: determining eligibility for registration under the *Indian Act*; issuing the Secure Certificate of Indian Status (SCIS); ensuring responsibility for management of Indian monies and estates under the *Indian Act*; and honouring treaty annuity obligations to First Nations. In supporting responsible

federal stewardship of historic treaties and Acts, a more respectful and productive relationship is achieved between First Nations, the Federal Government and Canada more broadly. Likewise, a sound administration of individual affairs and moneys contributes to the well-being of First Nation individuals, families and communities and enhances their participation in the Canadian society.

Strategic Outcome — The Land and Economy – Full participation of First Nations, Inuit and Métis individuals and communities in the economy.

- **Program Activity** — Community infrastructure

The community infrastructure program activity contributes to The Land and Economy Strategic Outcome by supporting First Nation communities in acquiring, constructing, operating and maintaining a base of infrastructure that protects their health and safety and enables their engagement in the economy. This program activity provides funding and advice to support housing, capacity building and community infrastructure, including water and wastewater systems, education facilities, roads and bridges, electrification, and community buildings. Ultimately, this program activity enables First Nations to participate more fully in the Canadian economy by establishing a base of safe infrastructure that meets established standards, and a housing infrastructure that meets the needs of First Nations communities.

- **Program Activity** — Aboriginal economic development

The Aboriginal economic development program activity contributes to The Land and Economy Strategic Outcome. It aims to build and promote viable Aboriginal businesses and opportunity-ready communities. This program activity supports the vision of increasing participation of First Nation, Inuit and Métis individuals and communities in the Canadian economy and enables Aboriginal people to pursue the same opportu-

nities for employment, income, and wealth creation as other Canadians by focusing on key areas of the Federal Framework for Aboriginal Economic Development: strengthening Aboriginal entrepreneurship; enhancing the value of Aboriginal assets; working with HRSDC in developing Aboriginal human capital; forging new and effective partnerships; and focusing the role of the federal government in the area of Aboriginal economic development. AANDC can ensure long-term, sustainable economic development by promoting partnerships with provinces and territories and the private sector. Ultimately, viable Aboriginal businesses and opportunity-ready communities will strengthen the Canadian economy and benefit all Canadians.

- **Program Activity** — Federal administration of reserve land

The federal administration of reserve land program activity contributes to The Land and Economy Strategic Outcome. It aims to ensure that the Crown fulfills its statutory and fiduciary obligations as the administrator of reserve lands held in trust for the use and benefit of the First Nation for whom the land was set aside. This is achieved through the timely response to requests for land transactions, the additions to reserve, the clarity of reserve boundaries, the designation of land for economic development purposes, and environmental management, all of which preserve the principles of communal use and benefit. Economic benefits accrue to Aboriginal communities and ultimately enhance the Canadian economy, through the activation of reserve lands and the honouring of treaty obligations.

Strategic Outcome — The North – Self-reliance, prosperity and well-being for the people and communities of the North.

- **Program Activity** — Northern land, resources and environmental management

The northern land, resources and environmental management program activity supports The North Strategic Outcome. It focuses on the management, sustainable development and regulatory oversight of the land, water, natural resources, and environment of the North, delivering on the Department's role as the Government of Canada's natural resource manager North of 60°. This program activity involves: managing oil and gas resources development; supporting the sustainable management of active mineral exploration and development; supporting the sound management of contaminated sites and of land and water in the North; and ensuring the identification of territorial land use zones for conservation, development and other uses. Northerners and Canadians will benefit from economic opportunities and sustainable development.

- **Program Activity** — Northern governance and people

The northern governance and people program activity contributes to The North Strategic Outcome. This program activity strengthens the North's communities and people by devolving to the governments of the North province-like responsibilities for land and natural resources; by fostering effective intergovernmental relations with territorial governments and providing support to Territorial Commissioners; by reducing the costs of nutritious perishable foods and other essential items in isolated Northern communities; by providing grants for hospital and physician services in Nunavut and the Northwest Territories; by; working with Northern communities to identify the risks and challenges posed by climate change and by advancing interests of Canadians and Northerners through circumpolar forums. Canadians and Northerners will benefit with territorial governments ultimately having more control over their own affairs.

- **Program Activity** — Northern science and technology

The northern science and technology program activity contributes to The North Strategic Outcome. It aims to support scientific research and technology in the North. Such support will aid researchers and scientists with increased access to programs and infrastructure to further research science and technology. The focus of this program activity is: researching and monitoring contaminants and their impacts on the ecosystem as carried out through the Northern Contaminants Program (NCP); supporting initiatives including the creation, management and dissemination of scientific data and results that contribute to informed public policy making; supporting the work to establish the Canadian High Arctic Research Station (CHARS). Northerners and all Canadians will benefit from a knowledge base that supports health and sustainable development, and the positioning of Canada as an international leader in Arctic science and technology.

Strategic Outcome — Office of the Federal Interlocutor – Socio-economic well-being of Métis, non-status Indians and urban Aboriginal people.

- **Program Activity** — Métis and non-status Indian organizational capacity development

The Métis and Non-Status Indian organizational capacity development program activity contributes to the Office of the Federal Interlocutor Strategic Outcome. This program activity aims to enhance the capacity, legitimacy, stability and democratic accountability of Métis and non-status Indian organizations to: represent their members; advocate within government on their key issues; and to build and expand partnerships with federal and provincial governments and with the private sector. The objective is to enhance the capacity of these organizations to find practical ways to improve the self-reliance, and social and economic conditions of Métis, non-status Indians and off-reserve Aboriginal people

so that ultimately they can better realize their full potential within Canadian society.

- **Program Activity** — Métis rights management
The Métis rights management program activity contributes to the Office of the Federal Interlocutor Strategic Outcome. This program aims to help reconcile Métis Aboriginal rights within the Canadian Federation in response to the 2003 Supreme Court Powley decision, which affirmed that Métis hold section 35 Aboriginal rights under the Canadian Constitution. The program works with representative Aboriginal organizations that have substantial Métis membership numbers to develop objectively verifiable membership systems for Métis members and harvesters in accordance with the Supreme Court's direction. Working with willing provinces and representative Métis organizations to build common understanding in respect of Métis Aboriginal rights, activities such as the support for Métis membership, will assist in the reconciliation of Métis Aboriginal rights within the Canadian Federation in a collaborative and practical manner.

- **Program Activity** — Urban Aboriginal strategy
The urban Aboriginal strategy program activity contributes to the Office of the Federal Interlocutor Strategic Outcome. It supports the self reliance of urban Aboriginal people, and their participation in the economy. It aims to enhance the knowledge, skills and capacity of urban Aboriginal people to pursue social and economic opportunities; and it provides a vehicle by which the federal government can work with other governments, community organizations and Aboriginal people to support (financially and through other means) projects that respond to local priorities. The Strategy enhances the federal government's ability to align expenditures directed toward urban Aboriginal people in key centres. Ultimately, the self reliance of urban Aboriginal people, and their participation in the economy, will help strengthen Canada's economy as a whole.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Polar Commission

Strategic Outcome — Increased Canadian polar knowledge.

- **Program Activity** — Research facilitation and communication
Research facilitation and communication.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

First Nations Statistical Institute

Strategic Outcome — First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

- **Program Activity** — Data gathering and analysis
Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

- **Program Activity** — Sound quality and practices

Promote the quality, coherence and compatibility of First Nations statistics with accepted standards through collaboration with First Nations and other organizations, and build statistical capacity within First Nation governments.

- **Program Activity** — Outreach

Work with, and provide advice to First Nations, federal departments and agencies and provincial departments and agencies on First Nation statistics.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Indian Residential Schools Truth and Reconciliation Commission

Strategic Outcome — Disclosure and recognition of the truth regarding Indian Residential Schools furthers healing and reconciliation for the individuals and communities affected.

- **Program Activity** — Truth and reconciliation
This program supports the research, truth, healing and commemoration undertakings of the Truth and Reconciliation Commission. This program, which is part of Canada's obligations under the Indian Residential Schools Settlement Agreement, will include the creation of a historic record of the Indian Residential Schools system and legacy, as well as truth taking, healing and commemoration events. This program has funding for five years, after which it will wind down.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Registry of the Specific Claims Tribunal

Strategic Outcome — Efficient administration of the Specific Claims Tribunal.

- **Program Activity** — Registry services

Facilitates timely access to the Specific Claims Tribunal through client service, quality of advice, and efficient and timely processing, and unbiased service delivery.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$
...	1,165,796,716	...	...	1,165,796,716	1	Department		
...	1a	Operating expenditures of appropriations — To authorize the transfers		
...	...	3,457,228	...	3,457,228	1b	Operating expenditures of appropriations — To authorize the transfers		
...	...	248,444,500	...	248,444,500	1c	Operating expenditures of appropriations — To authorize the transfers		
...	...	1	...	1		Transfer from: Vote 1 (National Defence)		
...	847,414	847,414		Vote 10		
...	990,385	990,385		TB Vote 15 ⁽¹⁾		
...	1,494,754	1,494,754		TB Vote 25 ⁽¹⁾		
...	38,535,134	38,535,134		TB Vote 30 ⁽¹⁾		
...	21,515,221	21,515,221		Transfer to: Vote 1 (Public Works and Government Services)		
...	(1,192,740)	(1,192,740)		Vote 5 (Canadian Heritage)		
...	(310,000)	(310,000)		Vote 10		
...	(26,882,980)	(26,882,980)		Vote 25		
...	(36,667)	(36,667)		Vote 45 (Public Safety and Emergency Preparedness)		
...	(2,382,000)	(2,382,000)		Deemed appropriations from Vote 1 (Canadian Heritage) ⁽²⁾		
...	780,420	780,420		Total — Vote 1	1,273,102,915	...
...	1,165,796,716	251,901,729	33,358,941	1,451,057,386			177,954,471	1,343,312,841
...	22,372,815	...	...	22,372,815	5	Capital expenditures		
...	1,020,411	1,020,411		Transfer from TB Vote 33 ⁽¹⁾		
...	(1,690,000)	(1,690,000)		Transfer to: Vote 1 (Transport)		
...	(420,000)	(420,000)		Vote 10		
...	22,372,815	...	(1,089,589)	21,283,226		Total — Vote 5	9,480,920	2,054,014
...	6,365,423,613	...	...	6,365,423,613	10	Grants and contributions	11,802,306	...
...	...	156,887,478	...	156,887,478	10a	Grants and contributions — To authorize the transfers of appropriations		
...	...	222,352,170	...	222,352,170	10b	Grants and contributions — To authorize the transfers of appropriations		
...	...	1	...	1	10c	Grants and contributions — To authorize the transfers of appropriations		
...	27,910,260	27,910,260		Transfer from: Vote 1 (National Defence)		
...	420,000	420,000		Vote 5		
...	230,000	230,000		Vote 10 (Fisheries and Oceans)		
...	650,774	650,774		Vote 10 (Health)		

Ministry Summary — Continued

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	(990,385)	(990,385)		Transfer to: Vote 1 Vote 5 (Human Resources and Skills Development) Vote 25				
...	...	...	(497,000)	(497,000)		Deemed appropriations from Vote 5 (Canadian Heritage) ⁽²⁾				
...	...	...	(10,000)	(10,000)						
...	...	...	38,700,980	38,700,980		Total — Vote 10	6,630,942,897	180,134,994	...	6,338,019,045
...	6,365,423,613	379,239,649	66,414,629	6,811,077,891						
...	65,048,793	...	5,491,672	70,540,465	(S)	Contributions to employee benefit plans	70,540,465	...	...	72,025,681
...	77,516	...	(1,513)	76,003	(S)	Minister of Indian Affairs and Northern Development — Salary and motor car allowance	76,003	...	...	77,536
...	...	...	...	...	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	...	...	...	...
...	75,576,322	...	(6,088,014)	69,488,308	(S)	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the Labrador Inuit Land Claims Agreement Act	69,488,308	...	...	77,294,428
...	17,987,000	...	9,355,771	27,342,771	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (Indian Act)	27,342,771	...	...	36,715,426
...	2,000,000	...	(454,430)	1,545,570	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	1,545,570	...	...	88,623
32,490,796	...	...	...	32,490,796	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	...	...	32,490,796	...
...	2,590,501	...	2,171,524	4,762,025	(S)	Indian Annuities Treaty payments (Indian Act)	4,762,025	...	...	7,553,204
...	1,400,000	...	543,238	1,943,238	(S)	Grassy Narrows and Islington Bands Mercury Disability Board	1,943,238	...	...	1,866,646
...	15,000	...	(15,000)	...	(S)	Court awards	4,032,732	...	...	299,565
...	...	...	4,032,732	4,032,732	(S)	Refunds of amounts credited to revenues in previous years	...	...	...	1,223,282
...	...	...	1,287,943	1,287,943	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,287,943	...	...	352,846
371,145	...	...	1,917,175	2,288,320			596,555	...	1,691,765	...
32,861,941	7,718,288,276	631,141,378	116,925,079	8,499,216,674		Total budgetary	8,095,142,342	369,891,771	34,182,561	7,880,883,137
...	47,403,000	...	...	47,403,000	L15	Loans to native claimants (Gross)	20,409,738	26,993,262	...	24,390,714
48,517,156	...	...	...	48,517,156	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, Appropriation Act No. 4, 1996-97. Limit \$48,550,835 (Net)	...	...	...	...

L20	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	...	31,200,000	...	...	31,200,000	...	23,484,920	7,715,080	...	24,774,348
L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)	...	...	...	...	...	...	...	...	305,503	...
L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> and last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)	305,503	...	...	...	305,503	...	...	...	...	...
L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	6,550,860	...	...	...	6,550,860	...	...	...	6,550,860	...
		5,000,000	...	...	...	5,000,000	...	...	...	5,000,000	...
	Total non-budgetary	60,373,519	78,603,000	...	...	138,976,519	...	43,894,658	34,708,342	60,373,519	49,165,062
	Total Department —										
	Budgetary	32,861,941	7,718,288,276	631,141,378	116,925,079	8,499,216,674	...	8,095,142,342	369,891,771	34,182,561	7,880,883,137
	Non-Budgetary	60,373,519	78,603,000	...	...	138,976,519	...	43,894,658	34,708,342	60,373,519	49,165,062
	Canadian Polar Commission										
25	Program expenditures	...	1,177,747	...	...	1,177,747	...	...	...	...	...
25b	Program expenditures — To authorize the transfers of appropriations	...	...	1	...	36,667	...	...	...	...	...
	Transfer from: Vote 1	...	...	...	36,667	...	...	...	...	...	...
	Vote 10	...	...	...	10,000	...	...	...	...	...	...
	TB Vote 25 ⁽¹⁾	38,529	38,529	...	97,597	...	...	121,259
	Total — Vote 25	...	1,177,747	1	85,196	1,262,944	...	1,220,138	42,806	...	1,141,951
(S)	Contributions to employee benefit plans	...	76,797	...	20,800	97,597	...	...	...	...	...
	Total Agency — Budgetary	...	1,254,544	1	105,996	1,360,541	...	1,317,735	42,806	...	1,263,210
	First Nations Statistical Institute										
30	Payments to the First Nations Statistical Institute for operating expenditures	...	5,000,000	...	...	5,000,000	...	2,028,410	2,971,590	...	3,957,000
	Total Agency — Budgetary	...	5,000,000	...	...	5,000,000	...	2,028,410	2,971,590	...	3,957,000
	Indian Residential Schools Truth and Reconciliation Commission										
35	Program expenditures	...	7,440,000	...	...	7,440,000	...	...	...	...	...
	Transfer from: TB Vote 25 ⁽¹⁾	7,365,542	7,365,542	...	...	...	...	...
	TB Vote 30 ⁽¹⁾	91,306	91,306	...	...	...	...	...
	Total—Vote 35	...	7,440,000	...	7,456,848	14,896,848	...	11,257,205	3,639,643	...	18,621,980

Ministry Summary — Concluded

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	264,000	...	297,110	561,110	(S)	Contributions to employee benefit plans	561,110	...	...	623,173
...	7,704,000	...	7,753,958	15,457,958		Total Agency — Budgetary	11,818,315	3,639,643	...	19,245,153
Registry of the Specific Claims Tribunal										
...	2,644,830	...	...	2,644,830	40	Program expenditures				
...	...	...	132,242	132,242		Transfer from: TB Vote 25 ⁽¹⁾				
...	...	...	5,563	5,563		TB Vote 30 ⁽¹⁾				
...	2,644,830	...	137,805	2,782,635		Total— Vote 40	1,995,450	787,185	...	2,317,774
...	...	...	(60,063)	142,163	(S)	Contributions to employee benefit plans	142,163	...	...	116,502
...	202,226	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	155	...
...	...	...	155	155						
...	2,847,056	...	77,897	2,924,953		Total Agency — Budgetary	2,137,613	787,185	155	2,434,276
32,861,941	7,735,093,876	631,141,379	124,862,930	8,523,960,126		Total Ministry —				
60,373,519	78,603,000	...	...	138,976,519		Budgetary	8,112,444,415	377,332,995	34,182,716	7,907,782,776
						Non-budgetary	43,894,658	34,708,342	60,373,519	49,165,062

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-Budgetary authority (loan, investment or advance).

Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) Deemed appropriations from Canadian Heritage Vote 1 and Vote 5 pursuant to section 31.1.1 of the *Financial Administration Act* (Order in Council P.C. 2012-0286).

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Education	36,239,919	36,239,919		...	...	1,698,806,195	1,698,516,139	...	...	...	...	1,735,046,114	1,734,756,058	...	...	1,735,046,114	1,734,756,058	...
Social development	15,825,390	15,581,783		...	...	1,694,394,464	1,694,330,752	...	...	...	...	1,710,219,854	1,709,912,533	...	...	1,710,219,854	1,709,912,533	...
Residential schools	689,413,995	577,618,003		...	...	21,676,856	15,679,432	...	...	...	...	711,090,851	593,297,435	...	...	711,090,851	593,297,435	...
Managing individual affairs	29,363,044	27,714,205		...	...	9,523,050	9,345,716	...	...	...	...	38,886,094	37,059,921	...	...	38,886,094	37,059,921	...
Co-operative relationships —																		
Budgetary	54,811,368	53,327,560		13,973,484	5,123,600	785,639,523	615,635,574	...	...	...	...	854,424,375	674,086,734	...	...	854,424,375	674,086,734	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	78,603,000	43,894,658	...	...	78,603,000	43,894,658	...
Treaty management	11,499,986	10,609,986		...	...	707,473,530	707,198,683	...	...	...	...	718,973,516	717,808,669	...	...	718,973,516	717,808,669	...
Government	50,402,934	48,270,234		...	...	436,226,702	436,140,460	...	...	...	...	486,629,636	484,410,694	...	...	486,629,636	484,410,694	...
Community infrastructure	34,856,941	33,429,319		260,505	214,930	1,040,651,218	1,039,762,163	...	...	...	...	1,075,768,664	1,073,406,412	...	...	1,075,768,664	1,073,406,412	...
Aboriginal economic																		
development —																		
Budgetary	92,174,460	58,050,754		43,285	43,285	180,404,019	180,011,421	...	...	...	...	272,621,764	238,105,460	...	...	272,621,764	238,105,460	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	48,517,156	...	...	...	48,517,156	...	...
Federal administration of reserve land	22,614,302	22,218,755		630,000	...	90,252,809	90,219,768	...	...	...	...	113,497,111	112,438,523	...	...	113,497,111	112,438,523	...
Northern governance and people —																		
Budgetary	15,205,214	13,938,982		...	...	123,742,972	122,533,236	...	...	...	...	138,948,186	136,472,218	...	...	138,948,186	136,472,218	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	11,856,363	...	...	...	11,856,363	...	...
Northern land, resources and																		
environmental management	133,143,619	127,743,619		...	...	49,483,032	49,074,757	...	...	...	...	182,626,651	176,818,376	...	...	182,626,651	176,818,376	...
Northern science and technology	5,107,387	5,030,938		5,772,149	3,548,481	4,309,555	4,283,149	...	...	...	...	15,189,091	12,862,568	...	...	15,189,091	12,862,568	...
Métis and non-status Indian																		
organizational capacity																		
development	2,493,581	2,475,005		...	...	12,529,606	12,339,057	...	...	...	...	15,023,187	14,814,062	...	...	15,023,187	14,814,062	...
Métis rights management	1,163,449	1,112,574		...	...	6,758,144	6,758,144	...	...	...	...	7,921,593	7,870,718	...	...	7,921,593	7,870,718	...
Urban Aboriginal																		
strategy	4,648,569	4,367,041		...	...	47,980,533	47,888,763	...	...	...	...	52,629,102	52,255,804	...	...	52,629,102	52,255,804	...
Internal services	369,879,082	318,958,992		603,803	550,624	...	...	...	...	...	...	369,720,885	318,766,155	...	...	369,720,885	318,766,155	...
Sub-total —																		
Budgetary	1,568,843,240	1,356,687,669		21,283,226	9,480,920	6,909,852,208	6,729,717,214	...	...	...	...	8,499,216,674	8,095,142,342	...	...	8,499,216,674	8,095,142,342	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	138,976,519	43,894,658	...	...	138,976,519	43,894,658	...
Revenues netted against expenditures	(762,000)	(743,461)		...	...	...	(743,461)	...	...	(762,000)	(743,461)	...	...	...	...	...	...	...
Total Department —																		
Budgetary	1,568,081,240	1,355,944,208		21,283,226	9,480,920	6,909,852,208	6,729,717,214	...	...	...	...	8,499,216,674	8,095,142,342	...	...	8,499,216,674	8,095,142,342	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	138,976,519	43,894,658	...	...	138,976,519	43,894,658	...

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Canadian Polar Commission																		
Research facilitation and communication	1,114,173	978,110	...	...	...	...	20,000	10,000	...	...	...	...	...	...	...	1,134,173	988,110	...
Internal services	226,368	329,625	...	...	...	...	...	...	...	...	...	...	...	...	...	226,368	329,625	...
Total Agency — Budgetary	1,340,541	1,307,735	...	...	...	...	20,000	10,000	...	...	...	...	...	...	...	1,360,541	1,317,735	...
First Nations Statistical Institute — Budgetary	5,000,000	2,028,410	...	...	...	...	...	...	...	...	...	...	...	...	...	5,000,000	2,028,410	...
Indian Residential Schools Truth and Reconciliation Commission																		
Truth and reconciliation	10,830,583	8,527,534	...	...	...	...	...	...	...	...	...	...	...	...	...	10,830,583	8,527,534	...
Internal services	4,627,375	3,290,781	...	...	...	...	...	...	...	...	...	...	...	...	...	4,627,375	3,290,781	...
Total Agency — Budgetary	15,457,958	11,818,315	...	...	...	...	...	...	...	...	...	...	...	...	...	15,457,958	11,818,315	...
Registry of the Specific Claims Tribunal																		
Registry services	2,339,962	1,604,871	...	...	...	...	...	...	...	...	...	...	...	...	...	2,339,962	1,604,871	...
Internal services	584,991	532,742	...	...	...	...	...	...	...	...	...	...	...	...	...	584,991	532,742	...
Total Agency — Budgetary	2,924,953	2,137,613	...	...	...	...	...	...	...	...	...	...	...	...	...	2,924,953	2,137,613	...
Total Ministry — Budgetary	1,592,804,692	1,373,236,281	...	21,283,226	9,480,920	...	6,909,872,208	6,729,727,214	...	...	...	...	...	...	...	8,523,960,126	8,112,444,415	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	138,976,519	43,894,658	...
																138,976,519	43,894,658	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
						\$	\$	\$	\$
Department Grants									
...	557,243,776	167,236,678	(990,385)	723,490,069	Grants to First Nations to settle specific claims negotiated by Canada and/or awarded by the Specific Claims Tribunal	556,500,759	166,989,310	...	308,034,535
...	231,222,217	...	(79,650,312)	151,571,905	Grant for band support funding	151,571,905	...	...	151,629,492
...	127,738,623	...	(2,811,027)	124,927,596	Grants to support First Nations, Inuit, tribal councils, organizations or other levels of government for the implementation activities as stipulated in the various agreements	124,927,320	276	...	142,028,891
...	124,473,713	...	(1,249,264)	123,224,449	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claims agreements self-government agreements or treaty legislation	123,224,449	...	...	123,155,728
...	75,576,322	...	(6,088,014)	69,488,308	(S) Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	69,488,308	...	...	77,294,428
...	74,013,081	3,407,505	13,999	77,434,585	Payments to Yukon First Nations pursuant to individual self-government agreements	77,434,585	...	...	75,462,603
...	50,226,000	...	...	50,226,000	Grants to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	50,226,000	...	...	49,241,000
...	46,879,683	6,962,328	...	53,842,011	Grants for Mi'kmaq education in Nova Scotia	53,842,011	...	...	41,969,344
...	17,987,000	...	9,355,771	27,342,771	(S) Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Claims Agreement</i>	27,342,771	...	...	36,715,426
...	10,020,000	...	...	10,020,000	<i>Inuit Land Claims Agreement Act</i> Grant to the Miawpukek Indian Band to support designated programs	10,020,000	...	...	9,823,000
...	10,000,000	1,400,000	(1,344,489)	10,055,511	Grants to provide income support to indigent on-reserve residents	10,020,338	35,173	...	9,416,092
...	6,692,860	184,757	(6,182,929)	694,688	Grants to support the beneficiaries/organizations for the settlement of specific and special claims	694,688	...	...	1,543,843
...	4,779,976	...	...	4,779,976	Grant to the Westbank First Nation to support the implantation of the Westbank First Nation Self-Government Agreement	4,779,976	...	...	4,640,754
...	4,374,622	1,645,334	630,203	6,650,159	Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	6,650,159	...	...	4,600,635
...	3,427,388	777,388	(10,002)	4,194,774	Grants for the Political evolution of the territories, particularly as it pertains to devolution	3,387,331	807,443	...	1,450,000

Transfer Payments — Continued

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,500,000	...	(583,282)	916,718	Grants to Indians and Inuit to support their post-secondary educational advancement	914,491	2,227	...	776,235
...	1,400,000	...	543,238	1,943,238	(S) Indian Annuities Treaty payments	1,943,238	...	...	1,866,646
...	1,319,190	...	(20,695)	1,298,495	Payments to the Government of the Northwest Territories to facilitate the implementation of comprehensive land claim agreements	1,298,495	...	...	1,272,246
...	1,086,000	...	(10,000)	1,076,000	Grant for the advancement of scientific knowledge of the North	1,076,000	...	...	1,076,000
...	600,000	...	(600,000)	...	Grants to participating First Nations and the First Nation Education Authority pursuant to the <i>First Nations Jurisdiction over Education in British Columbia Act</i>	...	...	...	...
...	500,000	...	...	500,000	Grant to the First Nations Finance Authority pursuant to the <i>First Nations Fiscal and Statistical Management Act</i>	500,000	...	...	500,000
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	150,000	...	(145,054)	4,946	Grants to Indians and Inuit to provide elementary and secondary educational support services	4,946	...	...	7,152
...	136,000	...	(133,200)	2,800	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	2,800	...	...	3,600
...	45,000	...	...	45,000	Grants to Inuit to support their cultural advancement	45,000	...	...	45,000
...	...	2,000,000	(2,000,000)	...	Grants to the five First Nations who are signatory to the Manitoba Northern Flood Agreement Claim	...	...	...	...
...	...	...	...	...	138 Settlement Agreement	...	...	...	5,091,194
...	1,351,691,451	183,613,990	(91,275,442)	1,444,029,999	Total — Grants	1,276,195,570	167,834,429	...	1,047,943,844
Contributions									
...	1,671,459,140	22,057,685	3,480,707	1,696,997,532	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in education	1,696,709,703	287,829	...	1,631,608,789
...	1,586,355,825	9,386,000	88,547,128	1,684,288,953	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in social development	1,684,260,414	28,539	...	1,652,205,120
...	1,015,962,891	152,481,950	(127,282,745)	1,041,162,096	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance	1,040,273,035	889,061	...	1,061,291,273
...	197,927,376	6,000,000	9,628,983	213,556,359	Contributions to beneficiaries and various implementing bodies for implementing comprehensive land claim agreements	213,281,787	274,572	...	202,027,526

Payments to support Indians, Inuit and Innu for the purpose of supplying public services in Indian government support
 Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development
 Contribution to support access to healthy foods in isolated northern communities
 Contributions to support the negotiation process for comprehensive, specific, and special claims and self-government initiatives
 Contributions under the Aboriginal business Canada program
 Contributions to support the building of strong governance, administrative and accountability systems
 Transfer payments to the Government of Yukon for the care and maintenance, remediation and management of the closure of contaminated sites in Yukon
 Contribution for promoting the safe use, development, conservation and protection of the North's natural resources
 Contributions for the purpose of consultation and policy development
 Contributions to First Nations for the management of contaminated sites
 Contributions to support the basic organizational capacity of representative aboriginal organizations
 Contributions to support the Aboriginal Economic Development Strategic Partnerships Initiative
 Federal interlocutor's contribution program
 Contributions to First Nations institutions for the purpose of enhancing good governance
 Contributions to Indian bands for land management capacity building
 Contributions for former students, their families, communities and groups of individuals for the purpose of facilitating regional or national Commemoration projects that address the Indian Residential Schools experience and provide the opportunity to share the initiative with family and community
 Contributions to implement the *First Nations Land Management Act*
 Contributions for emergency management assistance for activities on reserves
 Contributions to First Nations, their organizations, provinces and third parties for interim measures and British Columbia Treaty related measures
 Contributions to Indian bands for registration administration
 Contributions to Indian bands for land and estates management
 Contributions for enhancing the financial management capability and networking facilities of the Government of Nunavut
 Contributions to the National Aboriginal Achievement Foundation

108,649,697	(138,983)	89,848,658	198,359,372	198,356,372	3,000	...	196,684,313
...	...	(14,070,965)	89,454,464	89,453,049	1,415	...	93,200,218
...	2,500,000	6,289,627	62,719,627	62,317,423	402,204	...	57,467,786
...	(823,000)	(4,080,053)	44,420,947	43,983,808	437,139	...	44,269,048
...	...	1,590,770	46,406,770	46,030,136	376,634	...	47,402,355
...	(2,574,743)	(7,224,860)	30,062,797	30,043,497	19,300	...	37,595,142
...	...	4,224,267	34,790,193	34,790,193	...	...	24,946,827
...	49,213	(9,625,605)	20,627,921	20,193,156	434,765	...	20,524,468
...	...	126,094	29,453,287	28,765,065	688,222	...	27,233,485
...	...	11,507,557	29,879,185	29,879,185	...	...	17,493,315
...	...	11,508,586	29,471,917	29,435,198	36,719	...	28,448,914
...	...	556,269	15,006,269	15,001,321	4,948	...	14,145,561
...	...	(53,150)	13,450,850	13,296,301	154,549	...	13,985,744
...	...	(2,304,604)	10,129,396	10,129,396	...	...	10,071,861
...	...	(2,481,872)	8,523,048	8,523,048	...	...	8,488,142
...	7,446,857	...	17,446,857	11,483,638	5,963,219	...	2,553,143
...	...	5,617,620	15,469,512	15,459,912	9,600	...	9,981,331
...	...	46,604,393	56,340,393	56,307,352	33,041	...	161,258,765
...	...	(3,175,195)	6,250,505	4,298,005	1,952,500	...	3,713,064
...	(9,320)	(3,314,673)	4,966,385	4,789,056	177,329	...	4,923,776
...	...	2,385,109	9,359,754	9,359,754	...	...	8,440,825
...	...	...	1,365,000	1,364,996	4	...	2,723,200
...	...	...	817,000	817,000	...	...	817,000

Transfer Payments — Concluded

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year			Available for use in subsequent years	Used in the previous year
						\$	\$	\$		
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	750,000	(750,000)	...	...	Contributions for the legal and associated costs of Indian-related cases having the potential to become judicial precedents	...	...	...	...	...
...	750,000	...	(750,000)	...	Contributions to provincially and/or regionally based treaty commissions	...	...	...	...	2,663,000
...	458,000	...	(343,500)	114,500	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	114,500	...	...	...	458,000
...	250,000	...	233,000	483,000	Contributions for groups of Indian Residential School survivors who wish to resolve their claim as a group under the Independent Assessment Process	483,000	...	...	...	...
...	179,000	...	2,331,987	2,510,987	Contributions for promoting the political, social and scientific development of Canada's three territories	2,510,987	...	...	...	3,511,096
...	129,800	...	...	129,800	Transfer payments to the Government of Yukon for the remediation of the Marwell tar pit site to support the Contaminated sites program	129,800	...	...	...	139,200
...	80,000	...	...	80,000	Contribution for Inuit counselling in the South	80,000	...	...	...	80,000
...	...	...	3,747,000	3,747,000	Contributions for eligible Aboriginal or other recipients for purpose of providing advocacy and public education on a diverse range of issues related to the Indian Residential Schools Settlement Agreement	3,712,794	34,206	...	...	5,370,968
...	...	...	47,980,533	47,980,533	Urban Aboriginal Strategy	47,888,763	91,770	...	...	10,228,446
...	5,108,695,484	195,625,659	161,501,066	5,465,822,209	Total — Contributions	5,453,521,644	12,300,565	...	...	5,405,951,701
...	6,460,386,935	379,239,649	70,225,624	6,909,852,208	Total Department	6,729,717,214	180,134,994	...	...	6,453,895,545
Canadian Polar Commission										
Contributions										
...	10,000	10,000	...	20,000	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	10,000	10,000	...	...	10,000
...	10,000	10,000	...	20,000	Total Agency	10,000	10,000	...	...	10,000
...	6,460,396,935	379,249,649	70,225,624	6,909,872,208	Total Ministry	6,729,727,214	180,144,994	...	...	6,453,905,545

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Governance and institutions of Government			
Internal services provided pursuant to article 29.2 of the <i>Financial Administration Act</i>	...	...	185,067
Internal services			
Internal services provided pursuant to article 29.2 of the <i>Financial Administration Act</i>	762,000	743,461	458,853
Total Ministry — Budgetary	762,000	743,461	643,920

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments — ⁽¹⁾		
Loans, investments and advances —		
Indian economic development fund	211,448	18,097
Council for Yukon First Nations — Elders	253,528	333,054
Indian housing assistance fund —		
On-reserve housing — Interest on guaranteed loans	2,001,244	2,426,674
Native claimants	2,743,422	3,375,835
First Nations in British Columbia	745,023	830,817
Stoney Band perpetual loan	11,688	11,688
Inuit loan fund	3,941	3,964
Other accounts —		
Eso Ltd — Norman Wells Project profits	108,884,425	97,176,047
	114,854,719	104,176,176
Refunds of previous years' expenditures —		
Reimbursement of operation and maintenance	41,827,238	42,579,048
Adjustments to prior year's payables —		
Operation and maintenance	29,570,706	19,035,026
	71,397,944	61,614,074
Sales of goods and services —		
Rights and privileges —		
Canada mining —		
Licences	11,887	11,456
Royalties	57,387,289	131,929,176
Land, building and machinery rentals	35,765	125,379
Oil and gas royalties	10,189,004	11,408,182
Quarrying royalties	740,070	263,965
	68,364,015	143,738,158
Services of a non-regulatory nature	137,591	104,147
Other fees and charges	743,461	643,920
	69,245,067	144,486,225
Proceeds from the disposal of surplus Crown assets	1,917,175	371,145
Miscellaneous revenues	6,752,444	28,075,647
Total Department	264,167,349	338,723,267

Revenues --- Concluded

Description	Current year	Previous year
	\$	\$
Indian Residential Schools Truth and Reconciliation Commission		
Other revenues ---		
Refunds of previous years' expenditures ---		342
Refunds of previous years' expenditures	...	73,047
Adjustments to prior year's payables	1,723	
	1,723	73,389
Miscellaneous revenues	...	50
Total Agency	1,723	73,439
Registry of the Specific Claims Tribunal		
Other revenues ---		
Refunds of previous years' expenditures ---		111
Refunds of previous years' expenditures	443	963
Adjustments to Prior Year's Payables	7,786	
	8,229	1,074
Proceeds from the disposal of surplus Crown assets	155	...
Total Agency	8,384	1,074
Ministry Summary		
Other revenues ---		
Return on investments	114,854,719	104,176,176
Refunds of previous years' expenditures	71,407,896	61,688,537
Sales of goods and services	69,245,067	144,486,225
Proceeds from the disposal of surplus Crown assets	1,917,330	371,145
Miscellaneous revenues	6,752,444	28,075,697
Total Ministry	264,177,456	338,797,780

(1) Interest unless otherwise indicated.

Section 16

2012-2013

Public Accounts of Canada

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Copyright Board

Federal Economic Development Agency
for Southern Ontario

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Registry of the Competition Tribunal

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

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Revenues	16.25

• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Information services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — The Canadian marketplace is efficient and competitive.

• Program Activity — Spectrum, telecommunications and the online economy

This program enables Canadians to benefit from a globally competitive digital economy that drives innovation, productivity and future prosperity. This includes developing and administering domestic regulations, procedures and standards that govern Canada's radiocommunication and telecommunications industries. The program sets legislative and policy frameworks to encourage competition and private sector investment in world-class digital infrastructure, confidence in the online marketplace, and greater adoption of digital technologies by business. The program maximizes the public benefits of spectrum by managing it efficiently and effectively, and promotes global telecommunications through the development of international treaties and agreements. International

online trade and commerce is facilitated through participation in international bilateral and multilateral forums.

• Program Activity — Marketplace frameworks and regulations

Industry Canada is responsible for the oversight and regulation of a number of aspects of the Canadian marketplace, including bankruptcy, foreign direct investment, federal incorporation, intellectual property and trade measurement. To deliver on its mandate, Industry Canada, through this program, administers framework statutes, regulations, policies and procedures; develops, sets and assures compliance with standards; performs reviews; and holds meetings with a variety of stakeholders. Overall, the program benefits Canadians by ensuring the integrity of the marketplace.

• Program Activity — Competition law enforcement

The objectives of this program are to maintain and encourage competition to achieve a number of objectives, including promoting the efficiency and adaptability of the Canadian economy and protecting competitive markets. This program also promotes equitable opportunities for businesses to participate in the Canadian economy to provide consumers with competitive prices and product choices. The Competition Bureau, an independent law enforcement agency, is responsible for the administration and enforcement of the *Competition Act*, the *Consumer Packaging and Labelling Act*, the *Textile Labelling Act* and the *Precious Metals Marking Act*. It seeks to ensure that businesses and individuals conform with the legislation under its jurisdiction through negotiated settlements, consent agreements and, where appropriate, prosecuting anti-competitive conduct through litigated proceedings. It protects competitive markets by detecting, disrupting and deterring anti-competitive conduct. The Competition Bureau encourages reliance on market forces. It provides advice

to government legislators and policy-makers and intervenes and/or makes representations before federal and provincial boards, commissions and tribunals to encourage competition as a means of achieving policy or regulatory objectives.

• Program Activity — Consumer affairs

This program gives consumers a voice in the development of government policies and enables them to be effective marketplace participants. It is part of the Department's consumer affairs role under the *Department of Industry Act*, which directs the Minister to promote the interests and protection of consumers. Through research and analysis on marketplace issues, the program supports both policy development and the intergovernmental harmonization of consumer protection rules and measures. It contributes to effective consumer protection through collaboration with provincial and territorial consumer protection agencies under Chapter 8 of the Agreement on Internal Trade and with other governments through the Organisation for Economic Co-operation and Development's Consumer Policy Committee. Industry Canada, through this program, identifies important consumer issues and develops and disseminates consumer information and awareness tools. These consumer protection information products and tools are developed either by the program itself or in collaboration with other consumer protection agencies. Finally, the program provides financial support to not-for-profit consumer and voluntary organizations through the Contributions Program for Non-profit Consumer and Voluntary Organizations. The purpose of this support is to encourage the organizations to reach financial self-sufficiency and to assist them in providing meaningful, evidence-based input to public policy in the consumer interest.

Strategic Outcome — Advancements in science and technology, knowledge, and innovation strengthen the Canadian economy.

- **Program Activity** — Industrial research and development financing

This program helps Canadian businesses increase research and development (R&D) activities by investing in innovative projects through such measures as repayable contributions. Agreements normally specify which funding will come from the federal government and which from other sources. Projects are chosen based on their ability to generate strategic R&D investment, develop new technologies, and maximize Canadian innovation capacity and expertise.

- **Program Activity** — Science, technology and innovation capacity

This program supports the Minister of Industry and the Minister of State (Science and Technology) in their science, technology and innovation responsibilities. It sets the strategic direction for the policies and programs that support and stimulate research, development and innovation in Canada. In collaboration with portfolio partners, other government departments and external stakeholders from the private and public sectors, the program fosters an environment that is conducive to innovation and promotes scientific excellence.

- **Program Activity** — Information and communication technologies research and innovation

Through the Communications Research Centre, this program conducts research on advanced telecommunications and information technologies to ensure an independent source of advice for public policy and to support the development of new products and services for the information and communication technologies (ICT) sector. Research projects involve a combination of in-house activities, tasks performed for other government departments on a cost-recovery basis, and partnerships with industrial and academic organizations. The research performed provides insight into future technologies, which assists Industry Canada in

developing telecommunications policies, regulations and program delivery; improves other government departments' ICT-related decision making; and closes the innovation gap by transferring new technologies to Canadian industry.

Strategic Outcome — Canadian businesses and communities are competitive.

- **Program Activity** — Small business research, advocacy and services

The Department's work in this program area is aimed at enhancing the growth and competitiveness of small business and encouraging entrepreneurship. Through this program activity, Industry Canada raises awareness across government of the challenges facing small businesses; provides knowledge and expertise on small and medium-sized enterprises (SME) in a number of areas, including statistics, entrepreneurship, financing, innovation and growth firms; recommends policy options; delivers programs that help support SMEs and entrepreneurial activity across Canada; and provides advice and support related to the Business Development Bank of Canada.

- **Program Activity** — Community economic development

This program advances the economic development of northern Ontario communities in the same manner that regional development agencies support similar activities in other regions of Canada. Its main goal is to strengthen the northern Ontario economy by providing financial support, through contribution agreements, for economic and community development projects led by the private, not-for-profit, and public sectors. This program also helps to increase public access to the Internet, provide schools with greater access to computers, and improve information technology skills and learning in community groups and communities across Canada.

- **Program Activity** — Industrial competitiveness and capacity

This program focuses on helping Canadian industries to improve their industrial competitiveness and capacity for innovation and to adapt to the ever-changing economic landscape, including external shocks. To support industries, this program develops expertise on Canadian firms and sectors through research and analysis and engagement with associations, governments and leading firms; applies this expertise to develop and contribute to policy, legislation and regulations; collaborates with the private sector on industry development; attracts investment and promotes Canadian expertise; and invests in private sector initiatives that are aimed at maximizing productivity and facilitating access to capital.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Space Agency

Strategic Outcome — Canada's exploration of space, provision of space services and development of its space capacity, meet the nation's needs for scientific knowledge, innovation and information.

- **Program Activity** — Space data, information and services

This program activity includes the provision of space-based solutions (data, information and services) and the expansion of their utilization. It also serves to install and run ground infrastructure that processes the data and operates satellites. This program activity is

necessary because the space-based solutions assist Other Government Departments (OGDs) in delivering growing, diversified, or cost-effective programs and services within their mandate, which is related to key national priorities, such as sovereignty, defence, safety and security, resource management, environmental monitoring, and the North. It also provides academia with data required to perform its own research. The services delivered through this program activity are rendered, and the data and information are generated and processed, with the participation of the Canadian space industry, academia, OGDs, national and international organizations such as foreign space agencies, not-for-profit organizations, as well as provincial and municipal governments. This collaborative effort is formalized under national and international partnership agreements, contracts, grants or contributions.

- **Program Activity** — Space exploration

This program activity provides valuable Canadian science, signature technologies and qualified astronauts to international space exploration endeavours. This program activity is necessary to contribute to the government of Canada's Science and Technology Strategy. It could also generate spin-offs that contribute to a higher quality of life for Canadians and could foster nation-building. This program activity appeals to the science and technology communities and generates excitement within the population in general. It is targeted mostly towards Canadian academia and international space exploration partnerships. Canadian industry also benefits from the work generated within this program activity. This program activity is delivered with the participation of foreign space agencies and Other Government Departments (OGDs). This collaborative effort is formalized under international partnership agreements, contracts, grants or contributions.

- **Program Activity** — Future Canadian space capacity

This program activity attracts, sustains and enhances the nation's critical mass of Canadian space specialists, fosters Canadian space innovation and know-how, and preserves the nation's space-related facilities capability. In doing so, it encourages private-public collaboration that requires a concerted approach to future space missions. This program activity is necessary to secure the nation's strategic and on-going presence in space in the future and to preserve Canada's capability to deliver internationally renowned space assets for future generations. It is targeted at Canadian academia, industry and youth, as well as users of Canadian space solutions (Other Government Departments (OGDs) and international partners). This program activity is conducted with the participation of funding agencies, OGDs along with government facilities and infrastructure, foreign space agencies, not-for-profit organizations and provincial governments. This collaborative effort is formalized under contracts, grants, contributions or national and international partnership agreements.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Canadian Tourism Commission

Strategic Outcome — Canadian economy benefits from strong tourism demand from Canadian Tourism Commission's (CTC) markets.

- **Program Activity** — Marketing and sales

The Marketing and sales program activity (PA) focuses on three major geographical market segments the Americas, Europe and Asia/Pacific in addition to targeting tourism activities associated with Meetings, Conventions, and Incentive Travel (MC&IT). Marketing and sales efforts are based on three channels: 'direct to consumer' advertising and marketing; travel trade; and media and public relations. This PA is fundamental to CTC's role as Canada's national tourism marketing organization and directly supports CTC's outcome of increasing awareness and consideration of Canada as a tourism destination in CTC markets and generating export revenues from the expenditures of international visitors to Canada.

- **Program Activity** — Tourism research and communications

The Tourism research and communications program activity (PA) generates and communicates strategic business intelligence, market and consumer research, and tourism news and information that are vital to maintaining a competitive edge for Canada's tourism industry. This PA is necessary as the CTC is legislated to "provide information about Canadian tourism to the private sector and to the government of Canada, the provinces and territories" (*Canadian Tourism Commission Act*, section 5d).

- **Program Activity** — Experiential product development

The Experiential product development program activity (PA) influences the quality and quantity of diverse and competitive tourism experiences in Canada. This PA is necessary for the Canadian Tourism Small and Medium Sizes Enterprises (SMEs), as it is the first point of entry for the SMEs to develop Canadian-branded, export ready, consumer relevant product experiences that are used in CTC sales, marketing and media relations initiatives. Products and tools

developed under this PA, such as Experiences Toolkit (practical insight such as moving from a tourism product to an experience and customer trends), Brand Toolkit (an in-depth branding resource) and Digital Assets (videos, photos), are free for SMEs use and help SMEs increase their market readiness, viability and competitiveness both domestically and internationally.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Copyright Board

Strategic Outcome — Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

- **Program Activity** — Copyright tariff setting and issuance of licences

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, fair and equitable tariffs that remunerate rights owners for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Federal Economic Development Agency for Southern Ontario

Strategic Outcome — A competitive Southern Ontario economy.

- **Program Activity** — Business development

This program activity supports the 360,000 businesses (especially SMEs) in southern Ontario in their efforts to drive competitiveness by providing funding to encourage the creation of start-up companies, helping existing businesses to expand and helping companies improve their productivity. Transfer payments in support of this program are made through a variety of initiatives under the authority of Southern Ontario Development Program, SODP through the administration of contribution agreements with businesses, not-for-profit organizations, and post-secondary institutions.

- **Program Activity** — Technological innovation

This program activity is intended to support the southern Ontario economy to be more innovative by creating new products, services, processes and/or markets so as to contribute to the region's competitiveness. This will be achieved by: encouraging the region's labour force to be more innovative; focusing on key emerging sectors; and by strengthening linkages between the region's businesses (especially SMEs) and its post-secondary institutions. These are the elements necessary to improve the region's productivity, accelerate growth and maintain and enhance the region's living standards in the context of a global knowledge-based economy. Transfer payments in support of this program are made through a variety of initiatives under the authority of Southern Ontario Development Program (SODP) through the administration of contribution agreements with businesses, not-for-profit organizations, and post-secondary institutions.

- **Program Activity** — Community economic development

This program activity supports the 288 communities (small and large, rural and urban, Francophone and Aboriginal) in southern Ontario that are home to 12.4 million residents. These communities are key to enhancing southern Ontario's economic competitiveness and the long-term prosperity of the region. Southern Ontario depends on communities that can attract the best talent and compete for investment as dynamic centres of commerce and learning. Strong communities contribute to a prosperous southern Ontario. Through this program activity, the Agency will continue to support communities and regions throughout southern Ontario to identify local solutions to local challenges and opportunities. Strong, safe and modern communities are essential building blocks for the region's competitiveness and long-term prosperity. FedDev Ontario will continue to work with others, including Infrastructure Canada, the Province and communities, to support the infrastructure needs within southern Ontario. Transfer payments in support of this program are made through a variety of initiatives under the authority of the Community Futures Program, the Economic Development Initiative, Eastern Ontario Development Program (TBC) and infrastructure programming like the Building Canada Fund. The Agency will support this program activity through the administration of contribution agreements with businesses, not-for-profit organizations, post-secondary institutions and municipalities.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

National Research Council of Canada

Strategic Outcome — Advancements in the development and deployment of innovative technologies in targeted Canadian industries and national priority areas in support of federal priorities in innovation and science and technology.

- **Program Activity** — Industrial research assistance

The program supports small and medium-sized enterprise (SME) growth by stimulating innovation capacity and increasing the adoption and/or commercialization of technology-based products, services, or processes in Canada. Assistance is provided to increase opportunities for SME success through: 1) technical and business advice provided to SMEs by a cross-Canada network of field professional staff located in some 100 communities; 2) cost-shared merit-based non-repayable contributions to SMEs engaged in technological innovation of products, services and processes; 3) referrals to partner organizations and key contacts whose resources and international business networks benefit SMEs; and 4) expanding the knowledge-base and capacity of SMEs by increasing access to college and university graduates in SMEs done through NRC-IRAP's participation in the delivery of Human Resources and Skills Development Canada's Youth Employment Strategy (YES).

- **Program Activity** — Manufacturing technologies

This program develops and advances technologies for enhancing the innovation capacity and growth of Canadian manufacturing industries. This is done through multi-disciplinary collaborative research and development services in addition to specialized technical and advisory services for transferring or advancing technologies into deployed industrial solutions for the marketplace. This includes the development and testing of product and process innovations as well as the

provision of coordinated access to multidisciplinary research expertise and state-of-the-art facilities to ensure that industries in Canada are at the leading edge of innovation.

- **Program Activity** — Health and life science technologies

In support of the Health and Related Life Sciences and Technologies priority of the federal S&T Strategy, this program develops and advances technologies and techniques that can enhance the innovation capacity and growth of Canadian industries in the health and life sciences sector. This is done through multi-disciplinary collaborative research and development services in addition to specialized technical and advisory services for transferring or advancing technologies into industrial solutions for the marketplace. This includes the development and testing of product and process innovations as well as the provision of coordinated access to multidisciplinary research expertise and state-of-the-art facilities to ensure that industries in Canada are at the leading edge of innovation.

- **Program Activity** — Information and communications technologies and emerging technologies

This program develops and advances technologies to enhance the innovation capacity and growth of Canadian industries in emerging technologies sectors and in the Information and Communications Technologies (ICT) sector. This activity is undertaken through multidisciplinary collaborative research and development and through specialized technical and advisory services. Technologies are developed into industrial solutions for the marketplace in the areas of energy, health and ICT, with particular emphasis on the Digital Economy. Activities include assembling and integrating product innovations at the prototype stage and providing access to research expertise and state-of-the-art facilities to keep Canadian industry at the leading edge of innovation.

- **Program Activity** — Energy and environmental technologies

In support of the Natural Resources and Energy priority and the Environmental Science and Technologies priority of the federal S&T Strategy, this program develops and advances technologies and techniques for enhancing the innovation capacity and growth of Canadian industries in the natural resources sector and to address Canadian environmental issues. This is done through multi-disciplinary collaborative research and development services in addition to specialized technical and advisory services for transferring or advancing technologies into industrial solutions for the marketplace. This includes the development and testing of product and process innovations as well as the provision of coordinated access to multidisciplinary research expertise and state-of-the-art facilities to ensure that industries in Canada are at the leading edge of innovation.

Strategic Outcome — Canadians have access to research and development information and infrastructure.

- **Program Activity** — National science and technology infrastructure

This program manages national science facilities and infrastructure critical to research, development and innovation by Canadian scientific and technological communities. Facilities include the TRIUMF sub-atomic research facility and a suite of neutron-scattering spectrometers at Chalk River Laboratories. They also include astronomical observatories and the laboratory for national measurement standards as mandated by the *National Research Council Act*.

- **Program Activity** — Scientific, technical and medical information

As mandated by the *National Research Council Act*, this program operates and maintains the national sci-

ence library, specifically holding the national collection of Scientific, Technical and Medical (STM) information, and offers information services. The program provides Canada's research and innovation communities with access to global STM information to facilitate knowledge discovery, cross discipline research, innovation and commercialization.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Natural Sciences and Engineering Research Council

Strategic Outcome — People: Highly skilled science and engineering professionals in Canada.

- **Program Activity** — Attract and retain faculty

This program activity aims to attract and retain some of the world's most accomplished and promising researchers for faculty positions in Canadian universities. Chairs are awarded through a competitive peer review process and support faculty positions within post-secondary and research institutions by providing funding for salaries and research activities. Chair holders conduct leading edge research that improves our knowledge and quality of life, strengthens Canada's international competitiveness, and helps train the next generation of highly skilled people. These top researchers serve as magnets to other high calibre researchers and students to come to, or to remain in, Canada. Ultimately this helps to cultivate centres of world class research excellence at Canadian

universities, and to brand Canada as a top destination for research.

- **Program Activity** — Support students and fellows

This program activity supports training of highly qualified people through programs of scholarships, fellowships and stipends. Support is provided to students during their research studies at all levels of university enrolment (undergraduate, master's and doctorate level graduate studies, postdoctoral work), providing opportunities for recipients to develop technical and professional skills, and to experience enriched and varied research environments both within Canada and abroad. Scholarship programs aim to ensure that Canada is able to attract, retain and develop a talented, highly skilled workforce. The recipients of scholarship and fellowship awards are selected through peer reviewed national competitions.

- **Program Activity** — Promote science and engineering

This program activity stimulates the public's interest in science, math and engineering and encourages the next generation of students to consider careers in these fields, helping to ensure that Canada has an ongoing supply of future discoverers and innovators. These activities are necessary as Canada has fewer university students enrolled in the natural sciences and engineering disciplines and fewer PhDs graduating and working in these fields, relative to most OECD countries. NSERC awards grants to support activities of community-based organizations, museums, science centres and universities that stimulate the interest of young people and students and improve school performance in science and mathematics. In addition, NSERC offers several prizes that recognize and highlight Canadian achievements in training, research and innovation.

Strategic Outcome — Discovery: High quality Canadian-based competitive research in the natural sciences and engineering.

- **Program Activity** — Fund basic research

This program activity promotes and enables global excellence in discovery research in Canada. NSERC's discovery-based programs support long-term, ongoing programs of research as well as shorter-term research projects. In addition, NSERC provides substantial and timely additional resources to select researchers in order to accelerate progress and maximize the impact of their research program. Having a solid capacity for basic research across a broad spectrum of natural sciences and engineering disciplines ensures that Canada remains at the leading edge of knowledge creation. It also ensures that Canada can access and exploit S&T developments from other countries and forms the foundation for training the next generation of scientists and engineers.

- **Program Activity** — Support for research equipment and major resources

This program activity helps to support the acquisition, maintenance and operation of research equipment and major research resources. Funds are also used to facilitate researchers' access to major and unique research facilities in Canada and abroad. Grants are awarded through a competitive peer review process. This activity is necessary because, in addition to funds to carry out research, top scientists and engineers need state-of-the-art equipment and facilities to carry out research at world-class levels. Access to top facilities plays an important role in attracting the best minds to Canada and keeping them here.

Strategic Outcome — Innovation: Knowledge and skills in the natural sciences and engineering are transferred to and used productively by the user sector in Canada.

- **Program Activity** — Fund university-industry-government partnerships

This program activity fosters collaborations between university researchers and industry, as well as other sectors, to develop and transfer new knowledge to Canadian-based organizations. A range of industry-driven programs aim to stimulate innovation in the Canadian economy and encourage greater science and technology (S&T) investment by the private sector. These partnership programs and projects address real-world challenges that are relevant to industry, help build sustainable relationships between the two sectors and connect people and skills.

- **Program Activity** — Fund research in strategic areas

This program activity funds activities and research projects in selected areas of national importance and in emerging areas that are of potential significance to Canada. To take advantage of Canada's established excellence in research and innovation, and to build capacity in areas that are critical to the Canadian economy, NSERC invests in research areas that have been carefully selected as strategic priorities for the country. These investments support a range of activities such as research projects, networks and workshops. Funded activities share the common goal of connecting researchers with end users in order to enable the transfer of knowledge/technology and expertise to increase Canadian prosperity.

- **Program Activity** — Support commercialization

This program activity supports the development of commercially promising technologies and promotes the transfer of knowledge and technologies to Canadian companies for commercialization. Strengthening Canada's record in commercialization is neces-

sary to achieve business growth, job creation and a stronger, more resilient economy. By means of grants awarded through competitive peer review processes, NSERC aims to support the development of pre-competitive technologies and to help build the capacity of Canadian universities and colleges to work with industry and fuel economic growth. Federal investments serve to leverage significant amounts of private funding.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Registry of the Competition Tribunal

Strategic Outcome — Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

- **Program Activity** — Process cases

The Registry of the Competition Tribunal provides all administrative support required for the proper conduct of the Competition Tribunal's business and for the Tribunal to hold hearings anywhere in Canada.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Social Sciences and Humanities Research Council

Strategic Outcome — Canada is a world leader in social sciences and humanities research and research training.

- **Program Activity** — Talent: attraction, retention and development of students and researchers in the social sciences and humanities

This program provides support to graduate students and postdoctoral fellows in the form of fellowships and to research chairs in postsecondary institutions that cover salary and research funding. This program is necessary in order to attract, retain and develop talent in the social sciences and humanities, to cultivate leaders within academia and across the public, private and not-for-profit sectors, and to build centres of world-class research excellence at Canadian postsecondary institutions. The program brands Canada as a top destination for research and research training.

- **Program Activity** — Insight: new knowledge in the social sciences and humanities

This program provides grants to support research in the social sciences and humanities conducted by scholars and researchers working as individuals, in teams, and in formal partnerships among the academic, public, private and/or not-for-profit sectors and to support the building of institutional research capacity. This program is necessary to build knowledge and understanding about people, societies and the world, as well as to inform the search for solutions to societal challenges. The objectives of the program are to build knowledge and understanding from disciplinary, interdisciplinary and/or cross-sector perspectives; support new approaches to research on complex and important topics; provide a high-quality research training experience for students; mobilize research knowledge to and from academic and non-academic audiences; and build institutional research capacity. Research supported by the program has the potential to lead to intellectual, cul-

tural, social and economic influence, benefit and impact and increased institutional research capacity. International research initiatives that offer outstanding opportunities to advance Canadian research are encouraged. Partnerships can include both Canadian and international partners.

- **Program Activity** — Connection: mobilization of social sciences and humanities knowledge

This program provides funding (grants and operational) to support the multidirectional flow, exchange and co-creation of knowledge in the social sciences and humanities among researchers and diverse groups of policy makers, business leaders, community groups, educators and the media working as individuals, in teams, in formal partnerships and in networks. This program is necessary to help stimulate leading edge, internationally competitive research in areas critical to Canada, build multi-sectoral partnerships and accelerate the use of multidisciplinary research results by organizations that can harness them for Canadian economic and social development. The program increases the availability and use of social sciences and humanities research knowledge among academic and non-academic audiences; supports the building of reciprocal relationships, networks and tools designed to facilitate scholarly work; and makes such networks and tools more accessible to non-academic audiences. The funding opportunities offered in this program are intended to complement activities funded through the Talent and Insight programs.

Strategic Outcome — Canada has the institutional capacity to enable research and research-related activities in social sciences and humanities, natural sciences and engineering and health.

- **Program Activity** — Indirect costs of research
- This program provides support to institutions in the form of grants in the social sciences and humanities, natural sciences and engineering and health. This pro-

gram is necessary to build institutional capacity for the conduct of research and research-related activities to maximize the investment of publicly-funded academic research. This program helps to off-set the central and departmental administrative costs that institutions incur in supporting research, which are not attributable to specific research projects, such as such as lighting and heating, maintenance of libraries, laboratories and research networking spaces, or for the technical support required for an institution's website or library computer system; ultimately helping researchers concentrate on cutting-edge discoveries and scholarship excellence, and ensuring that federally-funded research projects are conducted in world-class facilities with the best equipment and administrative support available. The program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three research granting agencies.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Standards Council of Canada

Strategic Outcome — Canada has an effective and efficient National Standards System.

- **Program Activity** — Standards program

The Standards Council of Canada (SCC) accredits standards development organizations in Canada. The SCC determines conformity to accreditation requirements by performing oversight activities such as document review and on-site assessment. SCC also reviews standards submitted by standards development organizations for approval as National Standards of Canada (NSCs), a designation that indicates a standard is the

official Canadian standard on a particular subject. NSCs may be developed in Canada or adopted, with or without changes, from international standards. Through its member program, SCC facilitates and coordinates Canadian participation in national, regional and international standards development and conformity assessment organizations. Through this program activity, SCC recruits individuals and organizations to participate in standards activities on Canada's behalf, in organizations such as: the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC), two of the world's largest voluntary standardization bodies. SCC also provides orientation, training and recognition for Canadian participants. Participation in these organizations provides Canadian government, industry and consumers with a competitive advantage.

- **Program Activity** — Standards and conformity assessment policy

The Standards Council of Canada (SCC) advises federal, provincial and territorial governments, industry organizations, and nongovernmental bodies on standards- and conformity assessment-related aspects of trade and regulatory policy. Through input and review of standardization issues in trade agreements, the SCC, is a significant contributor to expanding international trade for Canada. Incorporating standardization practices into regulatory policy provides an added measure of protection for the health and safety of Canadians. SCC offers governments, businesses and consumers the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its Web site, Information and Research Service and Technical Document Centre. As the World Trade Organization North American Free Trade Agreement (WTO NAFTA) /Enquiry Point, SCC serves as the central point of contact in Canada for WTO member countries to obtain information on standardization-related market entry requirements.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Statistics Canada

Strategic Outcome — Canadians have access to timely, relevant and quality statistical information on Canada's changing economy and society for informed debate, research and decision making on social and economic issues.

- **Program Activity** — Economic statistics

The Economic statistics program's purpose is to create a trusted, relevant and comprehensive source of information on the entire spectrum of Canada's economy in order to: inform public debate on economic issues; support economic policy development, implementation and evaluation; and guide business decision making. It is the primary source of information for developing the country's fiscal and monetary policies and for studying the economic evolution of Canadian industries and of regions. The information provides for informed public debate on current economic issues of concern and interest. The outputs are vital to research and to economic policy development, implementation and evaluation by a number of federal departments, such as the Bank of Canada, Finance Canada, Industry Canada, Foreign Affairs and International Trade, and Transport Canada, as well as by provincial and territorial governments; and they are extensively used by the private sector for business planning and decision making. The programs' data also support statutory requirements and regulatory instruments. Statistics produced range from gross domestic product, production, costs, sales, productivity and prices for industrial sectors to the flows and stocks

of fixed and financial capital assets, international trade and finance, and the extent of foreign ownership in Canada's economy.

- **Program Activity** — Social statistics

The Social statistics program's purpose is to provide integrated information and relevant analysis on the social and socio-economic characteristics of individuals, families and households and on the major factors that affect their well-being in order to: inform public debate on socio-economic issues; support social policy development, implementation and evaluation; and guide public and private decision making. It is the primary source for assessing the impact of changing economic circumstances on Canadians. Federal departments such as Human Resources and Skills Development Canada, Industry Canada, Justice Canada, Citizenship and Immigration Canada, Canadian Heritage, Indian and Northern Affairs Canada, Transport Canada and Infrastructure Canada, as well as provincial governments extensively use its information to evaluate and cost economic and social policy options and alternatives. Objective statistical information is essential in an open and democratic society and this information allows Canadians to participate knowledgeably in debates on topics of interest to them. It supports statistical requirements specified by legislation or regulations such as in areas of labour, immigration and employment equity. The program also provides information, analysis and measures on publicly funded facilities, agencies and systems designed to meet the socio-economic and physical needs of Canadians, on the characteristics of the individual Canadians and families they serve, and on the outcomes of the services they provide, such as justice, health, and education, as well as on cultural institutions and industries.

- **Program Activity** — Census, demography and aboriginal statistics

The program's purpose is to provide statistical information, analyses and services that measure changes in

the Canadian population, its demographic characteristics and its conditions, and its agricultural sector, as well as the well-being of aboriginal peoples, in order to serve as a basis for public and private decision making, research and analysis in areas of concern to the people of Canada. The program includes the censuses of population and agriculture. The census of population provides detailed information on population sub-groups and for small geographical levels required to assess the effects of specifically targeted policy initiatives and serves as a foundation for other statistical surveys. It also provides population estimates, projections and in-depth information on special populations, such as operators of agriculture holdings and Aboriginal Peoples. Population counts and estimates are used in determining electoral boundaries, distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other locally based agencies within provinces. It meets statistical requirements specified constitutionally, and supports those in statutory requirements and regulatory instruments. All per capita measures in fiscal policies and arrangements and other economic analysis, and in program and service planning, come from this program's statistical information. Statistics produced range from demographic, social and economic conditions of the population, annual and quarterly estimates of the population, households and families and their projections to number and types of farms and farm operators, and the socio-economic conditions and well-being of Aboriginal Peoples.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	320,477,324	...	...	320,477,324	1	Department				
...	...	33,838,949	...	33,838,949	1a	Operating expenditures of appropriations — To authorize the transfers				
...	...	44,383,035	...	44,383,035	1b	Operating expenditures — To authorize the transfers of appropriations				
...	30,000	30,000		Transfer from: Vote 1 (Fisheries and Oceans)				
...		Vote 1 (Foreign Affairs and International Trade)				
...	30,000	30,000		Vote 1 (Natural Resources)				
...	30,000	30,000		Vote 1 (Transport)				
...	750,000	750,000		Vote 10				
...	30,000	30,000		Vote 25				
...	2,831,886	2,831,886		TB Vote 15 ⁽¹⁾				
...	20,265,478	20,265,478		TB Vote 25 ⁽¹⁾				
...	26,806,668	26,806,668		TB Vote 30 ⁽¹⁾				
...		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	(12,900)	(12,900)		Vote 1 (Treasury Board)				
...	(134,346)	(134,346)		Vote 5				
...	(9,762,897)	(9,762,897)		Vote 50 (Canadian Heritage)				
...	(700,000)	(700,000)		Vote 90 (Canadian Heritage)				
...	(15,000)	(15,000)						
...	320,477,324	78,221,984	40,178,889	438,878,197		Total — Vote 1	411,743,681	27,134,516	...	403,765,189
...	7,139,351	...	...	7,139,351	5	Capital expenditures				
...	...	1	...	1	5a	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	5b	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1	5c	Capital expenditures — To authorize the transfers of appropriations				
...	...	1	...	1		Transfer from Vote 1				
...	9,762,897	9,762,897						
...	7,139,351	3	9,762,897	16,902,251		Total — Vote 5	15,198,548	1,703,703	...	13,978,234
...	724,565,325	...	...	724,565,325	10	Grants and contributions				
...	...	50,169,246	...	50,169,246	10a	Grants and contributions — To authorize the transfers of appropriations				
...	...	20,942,000	...	20,942,000	10b	Grants and contributions — To authorize the transfers of appropriations				
...	20,000	20,000		Transfer from Vote 1 (Health)				
...	(750,000)	(750,000)		Transfer to Vote 1				
...	724,565,325	71,111,246	(730,000)	794,946,571		Total — Vote 10	704,527,513	90,419,058	...	654,278,419

Source of authorities					Disposition of authorities								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$		
...	54,081,266	...	4,355,221	58,436,487	(S)	Contributions to employee benefit plans	58,436,487	...	...	...	...	60,297,940
...	77,516	...	...	77,516	(S)	Minister of Industry — Salary and motor car allowance	77,516	...	...	...	...	77,577
...	2,000	...	...	2,000	(S)	Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario) — Motor car allowance	2,000	...	...	...	...	2,000
...	2,000	...	...	2,000	(S)	Minister of State (Small Business and Tourism) — Motor car allowance	2,000	...	...	...	...	2,000
...	103,467,000	(33,500,000)	(17,885,460)	52,081,540	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	52,081,540	...	...	...	...	69,360,155
...	49,500,000	...	(13,800,000)	35,700,000	(S)	Grant to Genome Canada	35,700,000	...	...	...	...	24,500,000
...	25,100,000	...	3,200,000	28,300,000	(S)	Contributions to Genome Canada	28,300,000	...	...	...	...	30,600,000
163,139,944	10,862,278	...	(10,862,278)	163,139,944	(S)	Canadian Intellectual Property Office Revolving Fund	(10,453,981)	...	...	...	173,593,925	(4,987,335)
...	10,000,000	...	...	10,000,000	(S)	Contributions to the Canadian Youth Business Foundation	10,000,000	...	...	...	...	10,000,000
...	...	52,459,600	(2,546,742)	49,912,858	(S)	Contributions under the Knowledge infrastructure program	49,912,858	...	...	...	...	182,771,499
...	...	...	99	99	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loan Act</i>	99	...	...	...	...	37,396
219,898	...	...	244,171	464,069	(S)	Spending of proceeds from the disposal of surplus Crown assets	238,765	...	...	225,304	...	164,354
...	...	...	1,815,692	1,815,692	(S)	Refunds of amounts credited to revenues in previous years	1,815,692	...	...	...	...	852,352
...	...	...	...	...		Appropriations not required for the current year	...	...	...	...	...	1,010,400
163,359,842	1,305,274,060	168,292,833	13,732,489	1,650,659,224		Total budgetary	1,357,582,718	119,257,277	173,819,229	1,446,710,180			
...	300,000	...	...	300,000	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	...	300,000	...	...	...	...
...	500,000	...	...	500,000	L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	500,000	...	...	...	...
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	...	1,950,000	...	...	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...	...	...
163,359,842	1,305,274,060	168,292,833	13,732,489	1,650,659,224		Total Department — Budgetary	1,357,582,718	119,257,277	173,819,229	1,446,710,180			
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...	...	...

Canadian Space Agency													
25	Operating expenditures	163,079,402	...	...	163,079,402	...	...	...	168,611,889	7,804,564	...	247,901,692
25a	Operating expenditures	...	...	160,415	160,415	...	...	...	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	2,794,799	...	...	...	...	...	...	...
	TB Vote 25 ⁽¹⁾	5,745,802	...	...	...	...	...	...	...
	TB Vote 30 ⁽¹⁾	4,666,035	...	...	...	...	...	...	...
	Transfer to Vote 1	...	...	...	(30,000)	...	...	...	...	...	...	...
	Total — Vote 25	...	...	160,415	13,176,636	...	...	...	...	...	...	...
30	Capital expenditures	152,535,478	...	...	152,535,478	...	...	...	...	...	...	...
	Transfer from TB Vote 33 ⁽¹⁾	10,694,370	...	...	...	...	...	...	...
	Transfer to Vote 35	...	...	...	(1,002,168)	...	...	...	...	...	...	...
	Total — Vote 30	...	...	...	9,692,202	...	...	...	110,576,477	51,651,203	...	102,802,846
35	Grants and contributions	36,597,000	...	...	36,597,000	...	...	...	...	...	...	...
35b	Grants and contributions — To authorize the transfers of appropriations	...	...	1	1	...	...	...	...	...	...	...
	Transfer from Vote 30	...	...	...	1,002,168	...	...	...	...	...	...	...
	Total — Vote 35	...	...	1	1,002,168	...	...	...	30,669,125	6,930,044	...	47,041,048
(S)	Contributions to employee benefit plans	...	...	...	(665,902)	...	...	...	10,367,049	...	...	11,360,112
(S)	Spending of proceeds from the disposal of surplus Crown assets	10,548	...	...	13,949	...	...	...	20,875	...	3,622	29,817
	Total Agency — Budgetary	10,548	363,244,831	160,416	23,219,053	386,634,848	...	...	320,245,415	66,385,811	3,622	409,135,515
Canadian Tourism Commission													
40	Payments to the Canadian Tourism Commission	...	...	...	72,032,802	...	...	...	71,495,802	537,000	...	82,033,975
	Total Agency — Budgetary	...	72,032,802	...	...	72,032,802	...	...	71,495,802	537,000	...	82,033,975
Copyright Board													
45	Program expenditures	...	...	...	2,815,245	...	...	...	...	...	...	...
	Transfer from TB Vote 25 ⁽¹⁾	140,762	...	...	...	...	...	...	...
	Total — Vote 45	...	...	...	140,762	2,956,007	...	...	2,265,653	690,354	...	2,291,651
(S)	Contributions to employee benefit plans	...	...	...	(59,431)	243,332	...	...	243,332	...	...	249,622
	Total Agency — Budgetary	...	3,118,008	...	81,331	3,199,339	...	...	2,508,985	690,354	...	2,541,273
Federal Economic Development Agency for Southern Ontario													
50	Operating expenditures	...	...	...	26,588,074	...	...	...	...	...	...	...
	Transfer from: TB Vote 25 ⁽¹⁾	1,251,336	...	...	...	...	...	...	...
	TB Vote 30 ⁽¹⁾	653,533	...	...	...	...	...	...	...
	Transfer to: Vote 1 (Treasury Board)	...	...	...	(150,000)	...	...	...	...	...	...	...
	Vote 45 (Public Works and Government Services)	...	...	...	(398,009)	...	...	...	...	...	...	...
	Vote 55	...	...	...	(120,000)	...	...	...	...	...	...	...
	Total — Vote 50	...	26,588,074	...	1,236,860	27,824,934	...	...	26,645,913	1,179,021	...	27,504,687

Public Accounts of Canada, 2012-2013

Public Accounts of Canada, 2012-2013

	(S)	Contributions to employee benefit plans	56,811,984	...	...	59,766,138
	(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>				
		Unspent amount at beginning of year	96,367,235	...	...	...
		Amount received during the year	132,000,000	...	...	...
		Total	96,367,235	132,000,000	...	50,591,866
	(S)	Spending of proceeds from the disposal of surplus Crown assets	361,043	...	...	602,558
	(S)	Collection agency fees	...	...	...	17,810
		Appropriations not required for the current year	6,331	...	...	3,442
		Total Agency — Budgetary	96,728,278	700,511,537	151,151,177	698,503,582
		Natural Sciences and Engineering Research Council				
	75	Operating expenditures	42,357,281	...	...	44,302,983
	75a	Operating expenditures	1,697,200	...	...	...
		Transfer from: TB Vote 25 ⁽¹⁾	2,137,234	...	...	...
		TB Vote 30 ⁽¹⁾	4,303,901	...	...	...
		Transfer to Vote 80	(72,000)	...	...	...
		Total — Vote 75	42,357,281	1,697,200	6,369,135	44,302,983
	80	Grants	998,917,879	...	...	...
	80a	Grants	9,096,150	...	...	...
	80b	Grants — To authorize the transfer of appropriations	16,315,305	...	...	...
	80c	Grants — To authorize the transfer of appropriations	7,795,000	...	...	...
		Transfer from: Vote 1 (Transport)	150,000	...	...	...
		Vote 25 (Health)	80,000	...	...	...
		Vote 75	72,000	...	...	...
		Transfer to: Vote 1 (National Defence)	(390,000)	...	...	...
		Vote 25 (Health)	(7,066,000)	...	...	...
		Vote 95	(505,475)	...	...	...
		Total — Vote 80	998,917,879	33,206,455	(7,659,475)	1,036,165,486
	(S)	Contributions to employee benefit plans	5,330,160	...	...	5,267,987
	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,177	...	...	...
	(S)	Collection agency fees	...	...	...	1,136
		Total Agency — Budgetary	1,177	1,046,605,320	34,903,655	1,085,737,592
		Registry of the Competition Tribunal				
	85	Program expenditures	2,160,778	...	...	1,459,253
		Transfer from: TB Vote 25 ⁽¹⁾	107,992	...	...	...
		TB Vote 30 ⁽¹⁾	11,927	...	...	129,443
		Total — Vote 85	2,160,778	...	...	1,459,253
	(S)	Contributions to employee benefit plans	165,225	...	...	...
		Total Agency — Budgetary	2,326,003	...	696,945	1,588,696

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	23,513,504	...	...	23,513,504	90	Social Sciences and Humanities Research Council	
...	...	...	...	...	90a	Operating expenditures	
...	...	1	...	1		Operating expenditures — To authorize the transfers of appropriations	
...	...	...	10,000	10,000		Transfer from: Vote 1 (Canadian Heritage)	
...	...	...	921,402	921,402		TB Vote 25 ⁽¹⁾	
...	...	...	2,209,721	2,209,721		TB Vote 30 ⁽¹⁾	
...	...	...	(601,000)	(601,000)		Transfer to Vote 95	
...	23,513,504	1	2,540,123	26,053,628		Total — Vote 90	24,823,822
...	661,839,242	...	...	661,839,242	95	Grants	1,229,806
...	...	1	...	1	95a	Grants — To authorize the transfer of appropriations	...
...	1,063,600	...	...	1,063,600	95b	Grants — To authorize the transfer of appropriations	...
...	6,911,805	...	...	6,911,805	95c	Grants — To authorize the transfer of appropriations	...
...	...	...	734,765	734,765		Transfer from: Vote 5 (Canadian Heritage)	
...	...	...	505,475	505,475		Vote 80	
...	...	...	601,000	601,000		Vote 90	
...	...	...	(887,240)	(887,240)		Transfer to Vote 1 (National Defence)	
...	661,839,242	7,975,406	954,000	670,768,648		Total — Vote 95	668,650,802
...	2,800,265	...	150,820	2,951,085	(S)	Contributions to employee benefit plans	2,917,498
...	...	...	195	195	(S)	Collection agency fees	614
...	...	...	19,910	19,910	(S)	Spending of proceeds from the disposal of surplus Crown assets	...
...	688,153,011	7,975,407	3,665,048	699,793,466		Total Agency — Budgetary	696,432,583
...	7,629,000	...	...	7,629,000		Standards Council of Canada	13,231
...	...	2,100,000	...	2,100,000	100	Payments to the Standards Council of Canada	3,347,652
...	...	...	589,993	589,993	100a	Payments to the Standards Council of Canada	...
...	...	...	...	...		Transfer from TB Vote 30 ⁽¹⁾	...
...	7,629,000	2,100,000	589,993	10,318,993		Total — Vote 100	10,318,993
...	7,629,000	2,100,000	589,993	10,318,993		Total Agency — Budgetary	8,059,060
...	385,523,131	...	...	385,523,131		Statistics Canada	...
...	...	...	27,078	27,078	105	Program expenditures	...
...	...	...	37,683,661	37,683,661		Transfer from: TB Vote 15 ⁽¹⁾	...
...	...	...	49,041,455	49,041,455		TB Vote 25 ⁽¹⁾	...
...	...	...	...	...		TB Vote 30 ⁽¹⁾	...
...	385,523,131	...	86,752,194	472,275,325		Total — Vote 105	440,054,094
...	688,153,011	7,975,407	3,665,048	699,793,466		Total Agency — Budgetary	32,221,231
...	7,629,000	2,100,000	589,993	10,318,993		Total Agency — Budgetary	8,059,060
...	385,523,131	...	...	385,523,131		Statistics Canada	...
...	...	...	27,078	27,078	105	Program expenditures	...
...	...	...	37,683,661	37,683,661		Transfer from: TB Vote 15 ⁽¹⁾	...
...	...	...	49,041,455	49,041,455		TB Vote 25 ⁽¹⁾	...
...	...	...	...	...		TB Vote 30 ⁽¹⁾	...
...	385,523,131	...	86,752,194	472,275,325		Total — Vote 105	657,703,834

...	69,158,222	...	10,665,967	79,824,189	(S)	Contributions to employee benefit plans	79,824,189	...	...	86,351,955
...	...	...	13,026	13,026	(S)	Spending of proceeds from the disposal of surplus Crown assets	13,026	...	...	56,055
...	454,681,353	...	97,431,187	552,112,540		Total Agency — Budgetary	519,891,309	32,221,231	...	744,111,844
260,102,720	4,862,386,512	407,477,488	150,419,702	5,680,386,422		Total Ministry — Budgetary	5,102,719,768	261,289,924	316,376,730	5,406,735,186
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Industrial research and development financing	13,326,051	11,885,632	...	...	417,372,063	337,307,868	...	...	...	...	430,698,114	349,193,500
Science, technology and innovation capacity	9,937,423	9,880,661	...	...	408,295,733	406,015,733	...	...	...	...	418,233,156	415,896,394
Information and communication technologies research and innovation	56,397,710	54,140,763	4,396,400	4,221,426	...	...	12,469,000	10,780,367	...	...	48,325,110	47,581,822
Small business research, advocacy and services	17,726,265	16,714,162	180,133	180,133	64,981,639	64,622,040	...	...	...	...	82,888,037	81,516,335
Community economic development	15,222,073	14,595,436	153,000	...	64,247,290	62,161,543	...	...	...	...	79,622,363	76,756,979
Industrial competitiveness and capacity —												
Budgetary	40,654,627	39,134,821	...	...	10,300,000	4,989,156	...	...	...	...	50,954,627	44,123,977
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Spectrum, telecommunications and the online economy	113,848,880	113,035,264	8,236,957	8,213,041	4,968,000	4,968,000	...	...	...	...	127,053,837	126,216,305
Marketplace frameworks and regulations	400,094,642	222,195,759	2,295,500	1,541,365	550,000	262,500	196,230,546	193,723,753	...	...	206,709,596	30,275,871
Competition law enforcement	60,592,764	59,718,084	725,215	660,842	...	...	10,500,000	10,647,955	...	...	50,817,979	49,730,971
Consumer affairs	3,082,805	2,947,718	...	...	1,690,000	1,658,827	...	...	...	...	4,772,805	4,606,545
Internal services	154,668,554	135,540,239	915,046	381,741	...	...	5,000,000	4,237,961	...	...	150,583,600	131,684,019
Sub-total —	885,551,794	679,788,539	16,902,251	15,198,548	972,404,725	881,985,667	224,199,546	219,390,036	...	...	1,650,659,224	1,357,582,718
Budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Non-budgetary	(224,199,546)	(219,390,036)	...	...	...	...	(224,199,546)	(219,390,036)	...	...	...	...
Revenues netted against expenditures												
Total Department —	661,352,248	460,398,503	16,902,251	15,198,548	972,404,725	881,985,667	...	...	...	...	1,650,659,224	1,357,582,718
Budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Space Agency												
Space data, information and services	36,899,442	35,277,597	124,728,951	93,367,145	2,116,000	2,185,461	...	...	...	...	163,744,393	130,830,203
Space exploration	74,386,009	74,110,441	32,773,815	12,589,844	970,169	796,299	...	...	...	...	108,129,993	87,496,584
Future Canadian space capacity	26,468,642	23,507,151	2,445,000	1,286,391	34,513,000	27,687,365	...	...	...	...	63,426,642	52,480,907
Internal services	49,053,906	46,104,624	2,279,914	3,333,097	...	...	...	...	...	...	51,333,820	49,437,721
Total Agency — Budgetary	186,807,999	178,999,813	162,227,680	110,576,477	37,599,169	30,669,125	...	...	...	...	386,634,848	320,245,415

72,032,802 71,495,802

72,032,802 71,495,802

Copyright Board

Copyright tariff setting and issuance

of licences 2,591,465 2,032,278 2,591,465 2,032,278
Internal services 607,874 476,707 607,874 476,707

Total Agency — Budgetary

3,199,339 2,508,985 3,199,339 2,508,985

Federal Economic Development

Agency for Southern Ontario

Business development 2,774,209 2,701,600 131,599,397 131,523,159
Technological innovation 4,232,199 4,097,819 56,710,643 56,576,259
Community economicdevelopment 4,083,331 3,867,624 54,727,459 34,609,151
Internal services 19,771,916 19,012,398 19,771,916 19,012,398

Total Agency — Budgetary

30,861,655 29,679,441 262,809,415 241,720,967

National Research Council of

Canada

Industrial research assistance 55,241,012 47,206,776 259,882,522 244,628,683
Manufacturing technologies 160,817,676 87,394,974 170,748,069 99,228,802
Health and life sciencetechnologies 131,513,373 77,906,894 134,573,686 82,478,395
Information and communicationstechnologies and emerging technologies 75,523,467 50,384,623 77,956,607 52,646,923
Energy and environmentaltechnologies 42,264,392 26,133,850 43,724,532 27,520,191
National science and technologyinfrastructure 46,614,622 37,617,018 105,603,750 94,893,647
Scientific, technical and medicalinformation 19,764,186 16,545,265 19,764,186 16,545,265
Internal services 125,584,219 166,142,911 147,844,317 186,863,006

Total Agency — Budgetary

657,322,947 509,332,311 960,097,669 804,804,912

Natural Sciences and Engineering

Research Council

Fund basic research

Support for research equipment and

major resources

Fund university-industry-government

partnerships

Fund research in strategic

areas

Support commercialization

Attract and retain

faculty

Support students and fellows

6,337,914 6,236,283 374,087,122 369,797,993

1,119,816 1,125,000 35,354,371 60,711,985

10,606,854 8,893,733 189,134,174 185,440,529

2,825,445 2,885,896 109,235,958 101,374,639

3,610,335 2,524,802 52,390,598 50,878,787

1,206,137 1,276,387 145,307,137 135,248,080

3,368,045 3,087,109 142,269,045 140,261,268

Program Activity — Concluded

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Promote science and engineering	79,590	69,838	...	...	5,761,000	5,045,148	...	...	...	...	5,840,590	5,114,986
Internal services	26,675,374	27,153,005	...	...	...	...	...	...	...	...	26,675,374	27,153,005
Total Agency — Budgetary	55,829,510	53,252,053	...	...	1,024,464,859	1,022,729,219	...	...	...	...	1,080,294,369	1,075,981,272
Registry of the Competition Tribunal												
Process cases	1,835,335	1,353,452	...	...	...	...	...	...	...	...	1,835,335	1,353,452
Internal services	598,422	383,360	...	...	...	...	...	...	...	...	598,422	383,360
Total Agency — Budgetary	2,433,757	1,736,812	...	...	...	...	...	...	...	...	2,433,757	1,736,812
Social Sciences and Humanities Research Council												
Talent: attraction, retention and development of students and researchers in the social sciences and humanities	4,256,524	4,433,974	...	...	171,928,837	167,853,347	...	...	...	...	176,185,361	172,287,321
Insight: new knowledge in the social sciences and humanities	4,601,731	4,436,956	...	...	133,530,099	135,304,937	...	...	...	...	138,131,830	139,741,893
Connection: mobilization of social sciences and humanities knowledge	1,679,882	1,690,594	...	...	33,653,952	33,853,607	...	...	...	...	35,333,834	35,544,201
Indirect costs and research	482,120	490,512	...	...	331,655,760	331,638,911	...	...	...	...	332,137,880	332,129,423
Internal services	18,004,561	16,729,745	...	...	...	...	...	...	...	...	18,004,561	16,729,745
Total Agency — Budgetary	29,024,818	27,781,781	...	...	670,768,648	668,650,802	...	...	...	...	699,793,466	696,432,583
Standards Council of Canada — Budgetary	10,318,993	10,318,993	...	...	...	...	...	...	...	...	10,318,993	10,318,993
Statistics Canada												
Economics statistics	237,429,267	217,176,450	...	...	...	...	28,670,228	21,596,327	...	...	208,759,039	195,580,123
Social statistics	219,432,645	202,031,365	...	...	560,800	...	60,902,627	46,200,553	...	...	159,090,818	155,830,812
Census, demography and aboriginal statistics	97,454,484	82,851,199	...	...	...	...	27,559,866	20,618,075	...	...	69,894,618	62,233,124
Internal services	117,235,344	109,011,178	...	...	...	...	2,867,279	2,763,928	...	...	114,368,065	106,247,250
Sub-total	671,551,740	611,070,192	...	...	560,800	...	120,000,000	91,178,883	...	...	552,112,540	519,891,309
Revenues netted against expenditures	(120,000,000)	(91,178,883)	...	...	...	...	(120,000,000)	(91,178,883)	...	...	...	...
Total Agency — Budgetary	551,551,740	519,891,309	...	...	560,800	...	...	...	...	...	552,112,540	519,891,309
Total Ministry — Budgetary	2,260,735,808	1,865,395,803	221,439,152	168,008,067	3,198,211,462	3,069,315,898	...	...	...	...	5,680,386,422	5,102,719,768
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years		Used in the previous year
						\$	\$	\$	\$
Department Grants									
...	102,000,000	...	...	102,000,000	Grant to the Canada Foundation for Innovation	102,000,000	...	...	102,000,000
...	49,500,000	...	(13,800,000)	35,700,000	(S) Grant to Genome Canada	35,700,000	...	...	24,500,000
...	6,808,000	(2,000,000)	...	4,808,000	Grant to the International Telecommunications Union, Geneva, Switzerland	4,808,000	...	...	6,461,251
...	5,500,000	...	...	5,500,000	Grant to the Institute for Quantum Computing	5,500,000	...	...	5,000,000
...	550,000	...	...	550,000	Grant to the Internal Trade Secretariat Corporation	262,500	287,500	...	262,500
...	500,000	...	(200,000)	300,000	Grant to the Organization for Economic Co-operation and Development	20,000	280,000	...	125,000
...	85,000	...	...	85,000	Grant to the Radio Advisory Board of Canada	85,000	...	...	85,000
...	...	...	...	...	Items not required for the current year	...	...	...	6,010,400
...	164,943,000	(2,000,000)	(14,000,000)	148,943,000	Total — Grants	148,375,500	567,500	...	144,444,151
Contributions									
...	171,995,000	33,132,000	(4,939,864)	200,187,136	Contributions under the Strategic Aerospace and Defence Initiative	199,095,292	1,091,844	...	163,674,803
...	147,000,000	...	...	147,000,000	Contributions under the Canada Foundation for Innovation	147,000,000	...	...	75,000,000
...	108,088,750	...	...	108,088,750	Contributions under the Automotive Innovation Fund	55,047,399	53,041,351	...	67,137,331
...	103,467,000	(33,500,000)	(17,885,460)	52,081,540	(S) Liabilities under the Canada Small Business Financing Act	52,081,540	...	...	69,360,155
...	65,955,000	...	...	65,955,000	Contributions under the Bombardier CSeries program	65,955,000	...	...	64,369,000
...	40,000,000	...	3,141,177	43,141,177	Contributions under the Technology partnerships Canada program	17,210,177	25,931,000	...	25,193,716
...	37,300,000	800,000	(4,544,530)	33,555,470	Contributions under the Northern Ontario development program	32,555,470	1,000,000	...	33,815,723
...	25,100,000	...	3,200,000	28,300,000	(S) Contributions to Genome Canada	28,300,000	...	...	30,600,000
...	...	3,800,000	...	3,800,000	Contributions to Genome Canada	3,800,000	...	...	...
...	12,000,000	(1,700,000)	...	10,300,000	Contributions under the Structured financing facility	4,989,156	5,310,844	...	...
...	10,000,000	...	...	10,000,000	(S) Contributions to the Canadian Youth Business Foundation	10,000,000	...	...	10,000,000
...	8,360,008	...	...	8,360,008	Contributions under the Community futures program	8,360,008	...	...	8,360,008
...	5,400,000	...	(398,126)	5,001,874	Contributions under the Broadband Canada: Connecting rural canadian program	4,094,954	906,920	...	60,496,766
...	3,400,000	...	600,000	4,000,000	Contributions under the Computers for schools program	4,000,000	...	...	4,000,000
...	3,200,242	...	...	3,200,242	Contributions under the Youth employment strategy — Computers for schools program	3,176,288	23,954	...	3,200,231
...	2,900,000	...	...	2,900,000	Small business internship program	2,540,401	359,599	...	2,528,278

Disposition of authorities		
Variance	Available for use in subsequent years	Used in the previous year
\$	\$	
31,173	...	1,654,771
...	...	1,057,875
1	...	1,463,000
...	...	182,771,499
...	...	37,396
154,872	...	9,644,887
...	...	80,000
2,000,000
...
...
...	...	14,150,407
89,851,558	...	828,595,846
90,419,058	...	973,039,997
690,374	...	8,093,100
5,584,819	...	35,075,735
654,851	...	3,562,213
...	...	310,000
6,239,670	...	38,947,948
6,930,044	...	47,041,048

Federal Economic Development Agency for Southern Ontario

Grants	494,000	...	494,000	...	493,777	223	...
Grant to the Corporation of the City of Brantford							
Contributions							
Contributions under the Southern Ontario Development program —							
Contributions under the Southern Ontario Development program							
Contribution to the Royal Conservatory of Music	162,943,318	13,854,000	(1,251,098)	175,546,220	175,542,810	3,410	156,667,021
Contributions under the Eastern Ontario Development program	...	5,000,000	757,189	5,757,189	5,757,189	...	...
Contributions under the Community futures program	12,900,000	...	300,000	13,200,000	13,195,957	4,043	...
Contributions under the Economic Development Initiative —							
Official languages	...	(1,254,000)	...	11,285,992	11,207,788	78,204	12,177,145
Contributions for the Community Infrastructure Improvement Fund	550,450	...	313,909	864,359	864,358	1	1,429,221
Items not required for the current year	...	24,800,000	...	24,800,000	4,979,647	19,820,353	...
	...	...	...	...	...	...	29,831,222
Total — Contributions	188,933,760	42,400,000	120,000	231,453,760	211,547,749	19,906,011	200,104,609
Total Agency	188,933,760	42,894,000	120,000	231,947,760	212,041,526	19,906,234	200,104,609
National Research Council of Canada							
Grants							
International affiliations	1,069,000	...	(509,000)	560,000	559,119	881	1,218,842
Contributions							
Industrial research assistance program — Contributions to firms	75,126,500	85,500,000	(6,238,054)	154,388,446	148,442,265	5,946,181	73,826,725
Contribution to TRIUMF (Canada's National Laboratory for Particle and Nuclear Physics)	44,000,000	...	...	44,000,000	44,000,000	...	44,000,000
Contributions for the Digital technology pilot program	24,920,000	...	...	24,920,000	24,184,478	735,522	2,277,041
Contributions to the International astronomical observatories program	10,000,000	1	700,000	10,700,001	10,674,500	25,501	...
Industrial research assistance program — Contributions to organizations	9,300,000	4,500,000	6,238,054	20,038,054	19,697,512	340,542	10,969,318
Industrial research assistance program — Contributions to Youth Employment Strategy	5,000,000	...	200,000	5,200,000	5,087,492	112,508	5,558,018
Assessed contribution for the Bureau international des poids et mesures (BIPM)	...	...	659,000	659,000	594,193	64,807	...
Items not required for the current year	...	...	...	...	...	...	10,150,743
Total — Contributions	168,346,500	90,000,001	1,559,000	259,905,501	252,680,440	7,225,061	146,781,845
Total Agency	169,415,500	90,000,001	1,050,000	260,465,501	253,239,559	7,225,942	148,000,687

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Natural Sciences and Engineering Research Council							
Grants							
...	849,894,131	16,825,555	(168,000)	866,551,686	Grants and scholarships	866,551,686	...
...	42,580,000	...	...	42,580,000	Canada graduate scholarships	42,576,471	...
...	38,200,000	(828,850)	(867,150)	36,504,000	Networks of Centres of Excellence	36,504,000	...
...	28,441,648	1,000,000	(248,831)	29,192,817	College and community innovation program	29,192,817	...
...	18,200,000	...	...	18,200,000	Canada Excellence Research Chairs	18,200,000	...
...	8,350,000	...	...	8,350,000	Vanier Canada Graduate Scholarships	8,225,092	...
...	6,880,000	...	...	6,880,000	Industrial R&D Internship program	6,880,000	...
...	4,551,500	...	(195,494)	4,356,006	Industrial research chairs for colleges	4,165,259	...
...	1,820,600	...	...	1,820,600	College-University idea to innovation	1,820,600	...
...	...	7,795,000	...	7,795,000	Centres of Excellence for Commercialization and Research	7,390,000	...
...	...	8,414,750	(6,180,000)	2,234,750	Business-led networks of Centres of Excellence	1,223,294	...
...	998,917,879	33,206,455	(7,659,475)	1,024,464,859	Total Agency	1,022,729,219	...
...	...	...	...	...	Total Agency	1,735,640	1,036,165,486
Social Sciences and Humanities Research Council							
Grants							
...	332,403,000	...	(747,240)	331,655,760	Indirect costs of research	331,638,911	...
...	240,517,742	1,345,601	1,495,765	243,359,108	Grants and scholarships	243,349,838	...
...	69,018,500	...	...	69,018,500	Canada graduate scholarships	68,873,659	...
...	11,300,000	(1,265,000)	124,150	10,159,150	Networks of Centres of Excellence	10,159,150	...
...	8,300,000	...	...	8,300,000	Vanier Canada Graduate Scholarships	8,291,468	...
...	300,000	...	(151,169)	148,831	College and community innovation program	148,831	...
...	...	...	115,494	115,494	Industrial research chairs for colleges	115,494	...
...	...	6,911,805	...	6,911,805	Centres of Excellence for commercialization and research	5,461,805	...
...	...	983,000	117,000	1,100,000	Business-led networks of Centres of Excellence	611,646	...
...	661,839,242	7,975,406	954,000	670,768,648	Total Agency	668,650,802	...
...	...	...	...	...	Total Agency	2,117,846	670,999,277
Statistics Canada							
Contributions							
...	560,800	...	...	560,800	Health information contribution program	...	...
...	560,800	...	...	560,800	Total Agency	560,800	560,800
...	2,968,896,506	264,146,709	(34,831,753)	3,198,211,462	Total Ministry	3,069,315,898	3,075,911,904

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Information and communication technologies research and innovation	12,469,000	10,780,367	12,395,016 ⁽¹⁾
Marketplace frameworks and regulations			
Canadian Intellectual Property Office —			
Revolving Fund	146,101,546	146,202,681	146,138,333
Office of the Superintendent of Bankruptcy			
Canada	41,181,000	39,096,803	37,979,071
Corporations Canada	8,948,000	8,424,269	8,736,940
	196,230,546	193,723,753	192,854,344
Competition law enforcement	10,500,000	10,647,955	10,193,000 ⁽¹⁾
Internal services	5,000,000	4,237,961	2,769,727
Total Department — Budgetary	224,199,546	219,390,036	218,212,087
Statistics Canada			
Budgetary (respendable revenues)			
Economics statistics	28,670,228	21,596,327	22,977,186
Social statistics	60,902,627	46,200,553	65,893,573
Census, demography and aboriginal statistics	27,559,866	20,618,075	22,931,419
Internal services	2,867,279	2,763,928	2,643,658
Total Agency — Budgetary	120,000,000	91,178,883	114,445,836
Total Ministry — Budgetary	344,199,546	310,568,919	332,657,923

⁽¹⁾ Amends reporting in previous year's *Public Accounts of Canada*.

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments —		
Loans, investments and advances —		
Business Development Bank of Canada — Dividends	68,623,566	54,611,559
Refunds of previous years' expenditures —		
Refunds of operating and maintenance expenditures	209,520	344,734
Refunds of transfer payments	21,622,783	8,140,063
Adjustments to prior year's payables	16,459,013	19,876,947
	38,291,316	28,361,744
Sales of goods and services —		
Rights and privileges —		
Fees for the registration of trademarks, patents and copyrights	149,017,029	145,434,131
Royalties	1,734,349	2,057,836
Licence fees	46,441,284	60,395,024
	197,192,662	207,886,991
Services of a regulatory nature —		
Inspection fees	308,904	826,833
Other services	56,049,412	54,437,711
	56,358,316	55,264,544
Services of a non-regulatory nature	13,155,407	17,428,098
Sales of goods and information products —		
Sales of information products	293,625	291,188
Other fees and charges —		
Fees from <i>Small Business Loans Act</i>	1,589	5,064
Fees from <i>Canada Small Business Financing Act</i>	51,259,479	54,048,206
Fees from capital leasing pilot project	4,707	41,211
User charges	591,439	630,446
Deferred revenues	244,796,614	246,254,473
Services to other government departments	4,237,961	...
Sundries	1,893,672	2,267,846
	302,785,461	303,247,246
	569,787,471	584,118,067
Proceeds from the disposal of surplus Crown assets	244,171	219,898

Revenues — Continued

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Miscellaneous revenues —			Federal Economic Development Agency for Southern Ontario		
Net gain on exchange		12,398	Other revenues —		
Fines — <i>Competition Act</i> and consumer products (various acts)	19,970,584	25,023,761	Refunds of previous years' expenditures —		55,756
Loans	1,208,895	11,044,540	Refunds of previous years' expenditures	44,563	811,630
Contingently recoverable payments	154,458,995	134,979,259	Contributions	3,003,112	
Interest on overdue accounts receivables	196,660	386,125	Adjustments to prior year's payables	5,312,082	9,487,551
Deferred revenues	182,478	...			
Sundries	12,578,816	12,871,340		8,359,757	10,354,937
	188,596,428	184,317,423	Sales of goods and services —		
Total Department	865,542,952	851,628,691	Other fees and charges	110	75
Canadian Space Agency			Proceeds from the disposal of surplus Crown assets	318	2,875
Other revenues —			Miscellaneous revenues —		
Refunds of previous years' expenditures —			Loans	12,116,891	3,033,876
Refunds of previous years' expenditures	169,113	434,145	Interest	1,296	164
Adjustments to prior year's payables	1,025,204	645,487		12,118,187	3,034,040
	1,194,317	1,079,632	Total Agency	20,478,372	13,391,927
Sales of goods and services —			National Research Council of Canada		
Rights and privileges —			Other revenues —		
Royalties revenues	1,010,663	715,255	Refunds of previous years' expenditures —		
Services of a non-regulatory nature	2,192,774	5,310,505	Repayment for goods and services not provided and other miscellaneous refunds	2,372,919	1,445,133
	3,203,437	6,025,760	Adjustments to prior year's payables	1,208,863	1,135,581
Proceeds from the disposal of surplus Crown assets	13,949	31,393		3,581,782	2,580,714
Miscellaneous revenues —			Sales of goods and services —		
Net gain on exchange	3,299	52,250	Rights and privileges —		
Other	411,062	454,250	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	7,564,664	8,660,051
Total Agency	4,826,064	7,643,285	Lease and use of public property —		
Copyright Board			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	6,257,462	5,031,697
Other revenues —			Services of a non-regulatory nature —		
Refunds of previous years' expenditures —			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	76,554,907	...
Refunds of previous years' expenditures	139	215	Sales of goods and information products —		
Adjustments to prior year's payables	...	6,247	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	4,425,741	5,139,249
	139	6,462			
Total Agency	139	6,462			

Revenues — Concluded

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Other fees and charges —			Sales of goods and services —		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	(1,394,157)	86,704,451	Other fees and charges	...	10
Sundries	(128,926)	255,338	Proceeds from the disposal of surplus Crown assets	19,910	...
	(1,523,083)	86,959,789	Miscellaneous revenues	1,377	2,156
Proceeds from the disposal of surplus Crown assets	93,279,691	105,790,786	Total Agency	2,712,336	1,129,787
Miscellaneous revenues	173,054	694,702	Statistics Canada		
Total Agency	97,215,837	109,066,202	Other revenues —		
	181,310	...	Refunds of previous years' expenditures —		
			Refunds of previous years' expenditures	220,721	678,523
			Adjustments to prior year's payables	415,376	404,069
				636,097	1,082,592
Natural Sciences and Engineering Research Council			Sales of goods and services —		
Other revenues —			Sales of goods and information products	91,824,507	112,655,667
Refunds of previous years' expenditures —			Proceeds from the disposal of surplus Crown assets	13,026	56,055
Refunds of previous years' expenditures	26,628	24,399	Miscellaneous revenues	2,350,403	80,338
Repayment of grants and scholarships	2,588,164	1,413,174	Total Agency	94,824,033	113,874,652
Adjustments to prior year's payables	132,215	85,703	Ministry Summary		
	2,747,007	1,523,276	Other revenues —		
Sales of goods and services —			Return on investments	68,623,566	54,611,559
Other fees and charges	60	50	Refunds of previous years' expenditures	57,501,618	46,117,039
Proceeds from the disposal of surplus Crown assets	1,675	1,177	Sales of goods and services	758,095,276	808,590,415
Miscellaneous revenues	1,766	2,499	Proceeds from the disposal of surplus Crown assets	466,103	1,006,100
Total Agency	2,750,508	1,527,002	Miscellaneous revenues	203,663,832	187,942,956
			Total Ministry	1,088,350,395	1,098,268,069
Registry of the Competition Tribunal					
Other revenues —					
Refunds of previous years' expenditures	154	61			
Total Agency	154	61			
Social Sciences and Humanities Research Council					
Other revenues —					
Refunds of previous years' expenditures —					
Refunds — Operating expenditures	3,334	10,528			
Refunds — Transfer payments	2,519,851	1,062,111			
Adjustments to prior year's payables	167,864	54,982			
	2,691,049	1,127,621			

Section 17

2012-2013

Public Accounts of Canada

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

**Commissioner for Federal Judicial
Affairs**

Courts Administration Service

**Office of the Director of Public
Prosecutions**

**Offices of the Information and Privacy
Commissioners of Canada**

Supreme Court of Canada

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A fair, relevant and accessible Canadian justice system.

- **Program Activity** — Stewardship of the Canadian legal framework

Under Canada's federal system, the administration of justice is an area of shared jurisdiction between the federal government and the provinces. Through this program activity, the Department fulfils its responsibility to ensure a bilingual and bilingual national legal framework for the administration of justice by developing policies and laws and testing innovative approaches to strengthen the framework within the following domains: criminal law, youth criminal justice, sentencing, marriage and divorce, access to justice and Aboriginal justice. This program activity also includes significant ongoing funding to provinces and territories in support of their responsibility for the day to day administration of justice.

- **Program Activity** — Office of the federal ombudsman for victims of crime

This program activity raises awareness of the needs and concerns of victims in areas of federal responsibility, provides an independent resource that addresses complaints of victims about compliance with the provisions of the *Corrections and Conditional Release Act* that apply to victims of offenders under federal supervision, and assists victims to access existing federal programs and services.

Strategic Outcome — A federal government that is supported by high quality legal services.

- **Program Activity** — Legal services to government program

The Department of Justice provides an integrated suite of high quality legal advisory, litigation and legislative services to the Minister of Justice and to all federal departments and agencies to support them in meeting the Government's policy and programming priorities and to advance the overall objectives of the government.

Services are provided through: a network of departmental legal services units co-located with client departments and agencies; specialized legal capacities within national headquarters; and, a network of regional offices and sub-offices providing legal advisory and litigation services to federal departments and agencies across the country.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Human Rights Commission

Strategic Outcome — Equality, respect for human rights and protection from discrimination by fostering understanding of, and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* by federally regulated employers and service providers, as well as the public they serve.

- **Program Activity** — Human rights dispute resolution program

This program addresses discrimination by dealing with individual and systemic complaints and issues brought by individuals or groups of individuals against federally regulated employers and service providers. The Commission exercises its discretion in choosing the most appropriate dispute resolution method including investigation, mediation and conciliation. The Commission also serves as a screening body in determining whether further inquiry is warranted, participates in all pre-tribunal mediations and represents the public interest in appearing before the Tribunal.

- **Program Activity** — Discrimination prevention program

This program helps foster and sustain a human rights culture in federally regulated organizations by promoting continuous improvement of an organization's human rights competencies. Prevention initiatives, employment equity audits, learning programs and events are among the program's tools to prevent discrimination, and achieve employment equity objectives. Stakeholder engagement involves federal departments and agencies, Crown corporations, private sector organizations, provincial and territorial government bodies, international agencies, unions and other non-governmental organizations.

• **Program Activity** — Human rights knowledge development and dissemination program

This program helps foster both an understanding of and compliance with the *Canadian Human Rights Act* and the *Employment Equity Act*. Knowledge development also ensures that programs, interventions, and decisions are grounded in evidence and best practices. Knowledge products include research, policies, regulatory instruments, and special reports. Information and/or advice are provided to the Commission itself, Parliament, federal departments and agencies, crown corporations, federally regulated private sector organizations, and the public. Partnerships with other human rights commissions as well as governmental, non-governmental, research organizations and international organizations are formed and maintained to leverage knowledge development and dissemination activities in areas of common interest.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Canadian Human Rights Tribunal

Strategic Outcome — Individuals have access, as determined by the *Canadian Human Rights Act* and the *Employment Equity Act*, to fair and equitable adjudication of human rights and employment equality cases that are brought before the Canadian Human Rights Tribunal.

• **Program Activity** — Hearings of complaints before the Tribunal

This Program inquires into complaints of discrimination to decide, following a hearing before Tribunal

members, if particular practices have contravened the *Canadian Human Rights Act*. Tribunal members also conduct hearings into applications from the Canadian Human Rights Commission (CHRC) and requests from employers in order to adjudicate on decisions and directions given by the CHRC under the *Employment Equity Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Commissioner for Federal Judicial Affairs

Strategic Outcome — An independent and efficient federal judiciary.

• **Program Activity** — Payments pursuant to the *Judges Act*
Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.

• **Program Activity** — Federal judicial affairs
Provides other services to federally appointed judges including language training, editing of the federal courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

• **Program Activity** — Canadian Judicial Council
Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

Strategic Outcome— The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Courts Administration Service

Strategic Outcome — The public has timely and fair access to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

• **Program Activity** — Registry services

The Registry services processes legal documents and applications for judicial review under the jurisdiction of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada. It also ensures the proper court records management and adequate operation of the litigation and court access process.

• **Program Activity** — Judicial services

Judicial services provides direct support to all the Justices through the efforts of judicial assistants, law clerks, jurlinguists, chauffeurs and court attendants, and library personnel. The services provided include research, documentation, revision, editing, and linguistic and terminological advice, the object of which is to assist the judges in preparing their judgments and reasons for judgment.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Office of the Director of Public Prosecutions

Strategic Outcome — Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.

- **Program Activity** — Drug, Criminal Code, and terrorism prosecution program

This program supports the protection of society against crime through the provision of legal advice and litigation support during police investigations, and the prosecution of: all drug offences under the *Controlled Drugs and Substances Act* and any related organized crime offences throughout Canada, except in Quebec and New Brunswick, where the Office of the Director of Public Prosecutions prosecutes such offences only where charges are laid by the Royal Canadian Mounted Police; proceeds of crime offences; pursuant to understandings with the provinces, Criminal Code offences where they are related to drug charges; all Criminal Code offences in the three territories; terrorism offences; and war crimes and crimes against humanity offences. This program activity also involves the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

- **Program Activity** — Regulatory offences and economic crime prosecution program

This program supports the protection of society against crime through the provision of legal advice and litigation support to federal investigative agencies, and the prosecution of: offences under federal statutes aimed at protecting the environment and natural resources as well as the country's economic and social health (e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canada Elections Act*, *Canadian Environmental Protection*

Act, *Competition Act*, *Customs Act*, *Excise Act*, and the *Excise Tax Act*); offences involving fraud against the government; capital market fraud offences; and any organized crime offences related to the foregoing offences. This program also includes the recovery of outstanding federal fines and the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Offices of the Information and Privacy Commissioners of Canada

Strategic Outcome — The privacy rights of individuals are protected.

- **Program Activity** — Compliance activities

The OPC is responsible for investigating privacy-related complaints and responding to inquiries from individuals and organizations. Through audits and reviews, the OPC also assesses how well organizations are complying with requirements set out in the two federal privacy laws, and provides recommendations on Privacy Impact Assessments (PIAs) pursuant to Treasury Board Secretariat policy. This activity is supported by a legal team that provides specialized legal advice and litigation support, and a research team with senior technical and risk-assessment support.

- **Program Activity** — Research and policy development

The OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching

trends and technological developments, monitoring legislative and regulatory initiatives, providing legal, policy and technical analyses on key issues, and developing policy positions that advance the protection of privacy rights. An important part of the work involves supporting the Commissioner and senior officials in providing advice to Parliament on potential privacy implications of proposed legislation, government programs, and private-sector initiatives.

- **Program Activity** — Public outreach

The OPC delivers public education and communications activities, including speaking engagements and special events, media relations, and the production and dissemination of promotional and educational material. Through public outreach activities, individuals have access to information about privacy and personal data protection that enable them to protect themselves and exercise their rights. The activities also allow organizations to understand their obligations under federal privacy legislation.

Strategic Outcome — Individuals' rights under the *Access to Information Act* are safeguarded.

- **Program Activity** — Compliance with access to information obligations

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from individuals and corporations; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services — Office of the Privacy Commissioner
See introductory text.

• **Program Activity** — Internal services — Office of the Information Commissioner
See introductory text.

Supreme Court of Canada

Strategic Outcome — The administration of Canada's final court of appeal is effective and independent.

• **Program Activity** — Court operations

In order to render decisions, the Court requires the support of the Office of the Registrar in the management of cases from the receipt of an application for leave to appeal to the release of the judgment on appeal. This support includes providing services to the litigants, reviewing applications for leave to appeal and preparing advice as to whether leave to appeal should be granted; preparing summaries of the leave applications; providing procedural advice; reviewing and summarizing factums where leave to appeal is granted; receiving, controlling and preserving all incoming documentation; tracking time period to ensure compliance with the Rules of the Supreme Court of Canada; recording proceedings on appeals; answering queries with regard to cases; editing and summarizing decisions of the Court; publishing decisions in the Supreme Court Reports, in accordance with the *Supreme Court Act*; and providing library services to support the legal research and information access needs of users within the Court and members of the legal community. The *Supreme Court Act* requires the Registrar to, under the direction of the Chief Justice, manage and control the library of the Court and the purchase of all books therefore.

• **Program Activity** — Process payments of various allowances to the Supreme Court Judges pursuant to the *Judges Act*

The *Judges Act* is an Act respecting all federally appointed judges, and thereby applies to the judges of the Supreme Court of Canada. With respect to the Office of the Registrar of the Supreme Court the *Judges Act* specifies the salaries of the Supreme Court judges, and prescribes other payments to be made to judges, namely allowances, removal, meeting, conference and seminars and annuities. The Office of the Registrar processes these payments as required in the *Judges Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Ministry Summary

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	245,593,142	...	...	245,593,142	1	Department			
...	...	1,757,990	...	1,757,990	1b	Operating expenditures			
...	...	...	26,427	26,427		Operating expenditures — To authorize the transfer of appropriations			
...	...	...	27,300,763	27,300,763		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	25,332,758	25,332,758		TB Vote 25 ⁽¹⁾			
...	...	...	(500,000)	(500,000)		TB Vote 30 ⁽¹⁾			
...	...	...	(674,295)	(674,295)		Transfer to: Vote 20			
...	...	...	...	...		Vote 35			
...	245,593,142	1,757,990	51,485,653	298,836,785		Total — Vote 1	271,365,551	27,471,234	...
...	368,798,556	...	...	368,798,556	5	Grants and contributions			
...	...	21,630,000	...	21,630,000	5b	Grants and contributions			
...	...	1,332,000	...	1,332,000	5c	Grants and contributions			
...	...	...	(83,333)	(83,333)		Transfer to Vote 35 (Human Resources and Skills Development)			
...	368,798,556	22,962,000	(83,333)	391,677,223		Total — Vote 5	384,330,338	7,346,885	...
...	80,089,491	...	(1,996,053)	78,093,438	(S)	Contributions to employee benefit plans	78,093,438	...	...
...	77,516	...	...	77,516	(S)	Minister of Justice and Attorney General of Canada — Salary and motor car allowance	77,516	...	...
2,767	...	...	1,556	4,323	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,767	...	...
...	...	...	113,238	113,238	(S)	Refunds of amounts credited to revenues in previous years	113,238	...	...
2,767	694,558,705	24,719,990	49,521,061	768,802,523		Total Department — Budgetary	733,982,848	34,818,119	1,556
...	20,437,203	...	...	20,437,203	10	Canadian Human Rights Commission			
...	...	...	947	947		Program expenditures			
...	...	...	1,023,313	1,023,313		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	1,291,143	1,291,143		TB Vote 25 ⁽¹⁾			
...	...	...	...	...		TB Vote 30 ⁽¹⁾			
...	20,437,203	...	2,315,403	22,752,606	(S)	Total — Vote 10	21,475,813	1,276,793	...
...	2,649,295	...	258,068	2,907,363		Contributions to employee benefit plans	2,907,363	...	...
...	23,086,498	...	2,573,471	25,659,969		Total Agency — Budgetary	24,383,176	1,276,793	...
...	...	...	...	...			745,007,765	...	24,262,323

Canadian Human Rights Tribunal									
15	Program expenditures	4,104,650	...	...	4,104,650	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	2,119	...	2,119	...	...	...	...	...
	TB Vote 25 ⁽¹⁾	199,011	...	199,011	...	...	...	...	...
	TB Vote 30 ⁽¹⁾	203,288	...	203,288	...	...	...	...	...
(S)	Total — Vote 15	4,104,650	...	404,418	4,509,068	...	...	650,960	4,901,909
	Contributions to employee benefit plans	405,970	...	(44,469)	361,501	...	...	...	337,885
	Total Agency — Budgetary	4,510,620	...	359,949	4,870,569	...	4,219,609	650,960	5,239,794
Commissioner for Federal Judicial Affairs									
20	Operating expenditures	7,801,598	...	...	7,801,598	...	...	...	...
20c	Operating expenditures — To authorize the transfer of appropriations	...	1	...	...	...	...	...	...
	Transfer from: Vote 1	...	...	500,000	500,000	...	...	...	...
	TB Vote 15 ⁽¹⁾	947	947	...	...	...	...
	TB Vote 25 ⁽¹⁾	382,327	382,327	...	...	...	...
	TB Vote 30 ⁽¹⁾	257,880	257,880	...	...	...	...
	Total — Vote 20	7,801,598	1	1,141,154	8,942,753	...	...	419,228	8,713,683
25	Canadian Judicial Council — Operating expenditures	1,508,971	...	...	1,508,971	...	...	...	...
	Transfer from: TB Vote 25 ⁽¹⁾	37,177	37,177	...	...	...	...
	TB Vote 30 ⁽¹⁾	43,775	43,775	...	...	...	...
	Total — Vote 25	1,508,971	...	80,952	1,589,923	...	...	126,371	1,722,471
(S)	Contributions to employee benefit plans	981,779	...	(83,476)	898,303	...	...	...	944,262
(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	474,685,800	...	(468,580)	474,217,220	...	...	...	459,802,737
	Total Agency — Budgetary	484,978,148	1	670,050	485,648,199	...	485,102,600	545,599	471,183,153
Courts Administration Service									
30	Program expenditures	57,857,307	...	...	57,857,307	...	...	...	...
30b	Program expenditures	...	3,028,012	...	3,028,012	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	3,067	3,067	...	...	...	...
	TB Vote 25 ⁽¹⁾	2,458,411	2,458,411	...	...	...	...
	TB Vote 30 ⁽¹⁾	897,670	897,670	...	...	...	...
(S)	Total — Vote 30	57,857,307	3,028,012	3,359,148	64,244,467	...	...	5,672,665	66,072,269
	Contributions to employee benefit plans	6,972,475	...	27,545	7,000,020	...	...	...	7,146,038
(S)	Spending of proceeds from the disposal of surplus Crown assets	7,935	...	3,799	11,734	...	...	...	4,074
(S)	Refunds of amounts credited to revenues in previous years	...	...	4,450	4,450	...	...	...	31
	Total Agency — Budgetary	7,935	3,028,012	3,394,942	71,260,671	...	65,584,207	5,672,665	73,222,412

Ministry Summary — Concluded

Source of authorities					Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$
Office of the Director of Public Prosecutions								
...	155,465,023	...	...	155,465,023	35	Program expenditures		
...	...	1	...	1	35b	Program expenditures — To authorize the transfer of appropriations		
...	...	...	674,295	674,295		Transfer from: Vote 1		
...	...	...	127,190	127,190		Vote 1 (Public Safety and Emergency Preparedness)		
...	...	...	3,067	3,067		TB Vote 15 ⁽¹⁾		
...	...	...	6,899,139	6,899,139		TB Vote 25 ⁽¹⁾		
...	...	...	4,582,715	4,582,715		TB Vote 30 ⁽¹⁾		
...	155,465,023	1	12,286,406	167,751,430		Total — Vote 35	148,167,371	141,477,954
...	18,790,128	...	(3,590,676)	15,199,452	(S)	Contributions to employee benefit plans	15,199,452	14,965,696
...	174,255,151	1	8,695,730	182,950,882		Total Agency — Budgetary	163,366,823	156,443,650
Offices of the Information and Privacy Commissioners of Canada								
...	10,348,813	...	...	10,348,813	40	Office of the Information Commissioner of Canada — Program expenditures		
...	...	...	2,119	2,119		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	505,788	505,788		TB Vote 25 ⁽¹⁾		
...	...	...	599,453	599,453		TB Vote 30 ⁽¹⁾		
...	10,348,813	...	1,107,360	11,456,173		Total — Vote 40	10,905,185	11,376,683
...	22,131,465	...	...	22,131,465	45	Office of the Privacy Commissioner of Canada — Program expenditures		
...	...	...	3,067	3,067		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	872,492	872,492		TB Vote 25 ⁽¹⁾		
...	...	...	862,469	862,469		TB Vote 30 ⁽¹⁾		
...	22,131,465	...	1,738,028	23,869,493		Total — Vote 45	23,036,569	23,795,371
...	3,833,389	...	56,393	3,889,782	(S)	Contributions to employee benefit plans	3,889,782	3,618,642
361	...	...	156	517	(S)	Spending of proceeds from the disposal of surplus Crown assets	361	156
361	36,313,667	...	2,901,937	39,215,965		Total Agency — Budgetary	37,831,536	38,790,696

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements

Treasury Board Vote 30 — Payroll requirements.
Treasury Board Vote 33 — Capital budget carry forward.

Treasury Board vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Stewardship of the Canadian legal framework	42,773,824	39,874,551	...	...	391,677,223	384,330,338	...	...	...	...	434,451,047	424,204,889
Office of the federal ombudsman for victims of crime	1,299,607	1,178,161	...	...	...	...	...	...	...	...	1,299,607	1,178,161
Legal services to government program	453,755,456	442,532,056	...	...	...	...	251,277,713	250,539,877	...	...	202,477,743	191,992,179
Internal services	175,496,413	161,529,906	...	...	...	...	44,922,287	44,922,287	...	...	130,574,126	116,607,619
Sub-total	673,325,300	645,114,674	...	...	391,677,223	384,330,338	296,200,000	295,462,164	...	...	768,802,523	733,982,848
Revenues netted against expenditures	(296,200,000)	(295,462,164)	...	...	...	...	(296,200,000)	(295,462,164)	...	...	...	...
Total Department — Budgetary	377,125,300	349,652,510	...	...	391,677,223	384,330,338	...	...	...	...	768,802,523	733,982,848
Canadian Human Rights Commission												
Human rights dispute resolution program	9,530,583	9,241,670	...	...	...	...	...	...	...	...	9,530,583	9,241,670
Discrimination prevention program	4,816,338	4,224,128	...	...	...	...	...	...	...	...	4,816,338	4,224,128
Human rights knowledge development and dissemination program	4,428,816	4,123,976	...	...	...	...	...	...	...	...	4,428,816	4,123,976
Internal services	7,984,232	7,826,922	...	...	...	...	1,100,000	1,033,520	...	...	6,884,232	6,793,402
Sub-total	26,759,969	25,416,696	...	...	...	...	1,100,000	1,033,520	...	...	25,659,969	24,383,176
Revenues netted against expenditures	(1,100,000)	(1,033,520)	...	...	...	...	(1,100,000)	(1,033,520)	...	...	...	...
Total Agency — Budgetary	25,659,969	24,383,176	...	...	...	...	...	...	...	...	25,659,969	24,383,176
Canadian Human Rights Tribunal												
Hearings of complaints before the Tribunal	2,344,591	1,971,469	...	...	...	...	...	...	...	...	2,344,591	1,971,469
Internal services	2,525,978	2,248,140	...	...	...	...	...	...	...	...	2,525,978	2,248,140
Total Agency — Budgetary	4,870,569	4,219,609	...	...	...	...	...	...	...	...	4,870,569	4,219,609

Commissioner for Federal Judicial Affairs											
Payments pursuant to the <i>Judges Act</i>	474,217,220	474,217,220	...	...	...	...	...	...	...	474,217,220	474,217,220
Federal judicial affairs	9,047,011	8,513,231	...	...	...	...	...	...	...	8,772,011	8,352,983
Canadian Judicial Council	1,783,968	1,657,597	...	...	...	...	...	...	...	1,783,968	1,657,597
Internal services	875,000	874,800	...	...	...	...	...	...	...	875,000	874,800
Sub-total	485,923,199	485,262,848	...	...	...	...	...	...	...	485,648,199	485,102,600
Revenues netted against expenditures	(275,000)	(160,248)	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	485,648,199	485,102,600	...	...	...	...	...	...	...	485,648,199	485,102,600
Courts Administration Service											
Registry services	27,182,733	25,400,192	...	...	...	...	...	...	...	27,182,733	25,400,192
Judicial services	22,822,764	21,125,246	...	...	...	...	...	...	...	22,822,764	21,125,246
Internal services	21,255,174	19,058,769	...	...	...	...	...	...	...	21,255,174	19,058,769
Total Agency — Budgetary	71,260,671	65,584,207	...	...	...	...	...	...	...	71,260,671	65,584,207
Office of the Director of Public Prosecutions											
Drug, Criminal Code and terrorism prosecution program	132,836,536	122,714,750	...	...	...	...	...	...	...	132,836,536	122,714,750
Regulatory offences and economic crime prosecution program	33,429,978	28,529,815	...	...	...	...	...	...	...	19,343,956	14,443,793
Internal services	31,323,850	26,761,740	...	...	...	...	...	...	...	30,770,390	26,208,280
Sub-total	197,590,364	178,006,305	...	...	...	...	...	...	...	182,950,882	163,366,823
Revenues netted against expenditures	(14,639,482)	(14,639,482)	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	182,950,882	163,366,823	...	...	...	...	...	...	...	182,950,882	163,366,823
Offices of the Information and Privacy Commissioners of Canada											
Compliance activities	11,901,051	11,800,606	...	...	...	...	...	...	...	11,901,051	11,800,606
Research and policy development	4,398,215	3,529,308	...	...	...	...	...	...	...	4,898,215	4,028,548
Public outreach	3,363,340	3,500,946	...	...	...	...	...	...	...	3,363,340	3,500,946
Compliance with access to information obligations	9,504,645	9,179,989	...	...	...	...	...	...	...	9,504,645	9,179,989
Internal services — Office of the Privacy Commissioner	6,209,244	6,208,756	...	...	...	...	...	...	...	6,209,244	6,208,756
Internal services — Office of the Information Commissioner	3,339,470	3,112,691	...	...	...	...	...	...	...	3,339,470	3,112,691
Total Agency — Budgetary	38,715,965	37,332,296	...	...	...	...	...	...	...	39,215,965	37,831,536

Program Activity — Concluded

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supreme Court of Canada												
Court operations	16,816,579	16,012,731	...	...	...	...	...	...	...	...	16,816,579	16,012,731
Process payments of various allowances to the Supreme Court judges pursuant to the <i>Judges Act</i>	6,025,983	6,025,983	...	...	...	...	...	...	...	...	6,025,983	6,025,983
Internal services	9,459,325	9,181,104	...	...	...	...	...	...	...	...	9,459,325	9,181,104
Total Agency — Budgetary	32,301,887	31,219,818	...	...	...	...	...	...	...	...	32,301,887	31,219,818
Total Ministry — Budgetary	1,218,533,442	1,160,861,039	...	...	392,177,223	384,829,578	...	...	...	...	1,610,710,665	1,545,690,617

Transfer Payments

Source of authorities				Disposition of authorities								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year		Variance		Available for use in subsequent years		Used in the previous year
						\$	\$	\$	\$	\$	\$	
...	2,850,000	400,000	(1,000,000)	2,250,000	Department Grants							
...	730,000	...	(80,345)	649,655	Grants for the Victims of Crime Initiative	2,220,982	29,018	...				977,052
...	500,655	...	(500,655)	...	Grants in support of the Youth Justice Fund	598,003	51,652	...				180,007
...	268,345	...	...	268,345	Grants under the Justice Partnership and Innovation Fund	...	...	...				10,972
...	100,000	...	...	100,000	National Judicial Institute	268,345	...	...				268,345
...	50,000	...	...	50,000	Canadian Association of Provincial Court Judges	100,000	...	...				100,000
...	50,000	...	(50,000)	...	Grants under the Access to Justice in Both Official Languages Support Fund	42,880	7,120	...				28,226
...	50,000	...	...	50,000	Canadian Society for Forensic Science	50,000	...	...				50,000
...	50,000	...	...	...	Grants in support of the Supporting Families Fund	...	...	...				10,000
...	50,000	...	...	50,000	Uniform Law Conference of Canada, grants — Administration grant	50,000	...	...				50,000
...	25,000	...	...	25,000	Canadian Association of Chiefs of Police for the Law Amendments Committee	25,000	...	...				25,000
...	...	260,000	(210,000)	50,000	Grants under the Aboriginal Justice Strategy Fund	50,000	...	...				21,573
...	4,674,000	660,000	(1,841,000)	3,493,000	Total — Grants	3,405,210	87,790	...				1,721,175
Contributions												
...	177,302,415	...	...	177,302,415	Contributions to the provinces and territories in support of the youth justice services	177,302,415	...	...				177,302,415
...	108,327,507	11,500,000	...	119,827,507	Contributions to the provinces to assist in the operation of legal aid systems	119,827,507	...	...				119,827,507
...	15,950,000	...	50,000	16,000,000	Contributions in support of the Supporting Families Fund	15,996,002	3,998	...				15,989,910
...	...	...	...	...	Contributions to the provinces and territories in support of the youth justice services — Intensive rehabilitative custody and supervision program	...	...	...				...
...	11,048,000	...	...	11,048,000	Contributions to support the implementation of official languages requirements under the <i>Contraventions Act</i>	10,872,387	175,613	...				10,701,290
...	9,094,900	...	(1,251,855)	7,843,045	Contributions for the Victims of Crime Initiative	5,040,634	2,802,411	...				4,929,750
...	7,336,556	1,000,000	848,667	9,185,223	Contributions under the Access to Justice in Both Official Languages Support Fund	8,573,011	612,212	...				6,922,787
...	6,842,845	...	...	6,842,845	Contributions to the provinces under the Aboriginal courtwork program	6,743,233	99,612	...				6,110,114
...	4,911,363	...	...	4,911,363	Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal education and information services)	4,896,898	14,465	...				5,411,363
...	4,856,593	...	...	4,856,593	Contributions in support of the Youth Justice Fund	4,856,593	...	...				4,856,593
...	4,275,000	...	(419,655)	3,855,345		3,165,512	689,833	...				2,752,284

Disposition of authorities

Offices of the Information and Privacy Commissioners

Details of Spendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Legal services to government program	251,277,713	250,539,877	270,000,000
Internal services	44,922,287	44,922,287	39,139,193
Total Department — Budgetary	296,200,000	295,462,164	309,139,193
Canadian Human Rights Commission			
Budgetary (respendable revenues)			
Internal services	1,100,000	1,033,520	672,587
Total Agency — Budgetary	1,100,000	1,033,520	672,587
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs	275,000	160,248	209,409
Total Agency — Budgetary	275,000	160,248	209,409
Office of the Director of Public Prosecutions			
Budgetary (respendable revenues)			
Regulatory offences and economic crime prosecution program	14,086,022	14,086,022	14,818,586
Internal services	553,460	553,460	1,620,268
Total Agency — Budgetary	14,639,482	14,639,482	16,438,854
Total Ministry — Budgetary	312,214,482	311,295,414	326,460,043

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Other government departments	60,051	161,893
Sundries	601,324	789,387
Adjustments to prior year's payables	7,145,166	13,103,929
	7,806,541	14,055,209
Sales of goods and services —		
Services of a regulatory nature —		
Divorce registrations	804,638	641,857
Family orders agreements and enforcements assistance	5,959,190	7,011,550
	6,763,828	7,653,407
Services of a non-regulatory nature —		
Net Vote legal services revenues	340,814,498	355,897,488
	347,578,326	363,550,895
Proceeds from the disposal of surplus Crown assets	1,556	2,767
Miscellaneous revenues —		
Fines and forfeitures	527,410	340,821
Rental of dwellings and utilities	72,888	104,108
Crown corporation billings	99,157	81,579
Sundries	34,424	157,342
Royalties	11	...
	733,890	683,850
Total Department	356,120,313	378,292,721
Canadian Human Rights Commission		
Other revenues —		
Refunds of previous years' expenditures	1,171	3,426
Adjustments to prior year's payables	8,119	8,311
	9,290	11,737
Sales of goods and services —		
Other fees and charges —		
Internal support services	1,034,907	672,587
Miscellaneous revenues	2,443	342
Total Agency	1,046,640	684,666

Revenues — Continued

Description	Current year	Previous year
	\$	\$
Canadian Human Rights Tribunal		
Other revenues —		
Refunds of previous years' expenditures —		325
Refunds of previous years' expenditures	...	74,614
Adjustments to prior year's payables	574	
	574	74,939
Miscellaneous revenues	100	70
Total Agency	674	75,009
Commissioner for Federal Judicial Affairs		
Other revenues —		
Refunds of previous years' expenditures	4,785	4,706
Sales of goods and services —		
Services of a non-regulatory nature	160,247	209,409
Miscellaneous revenues —		
Judges' Public Service Superannuation Account deductions	13,876,400	13,627,964
Total Agency	14,041,432	13,842,079
Courts Administration Service		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	12,283	33,084
Adjustments to prior year's payables	45,035	14,396
	57,318	47,480
Sales of goods and services —		
Services of a regulatory nature —		
Filing fees	1,881,630	1,630,510
Court costs	24,282	13,350
	1,905,912	1,643,860
Sales of goods and information products —		
Sales from photocopies	89,492	101,663
Other fees and charges	...	15
	1,995,404	1,745,538
Proceeds from the disposal of surplus Crown assets	3,799	7,935
Canadian Human Rights Tribunal		
Other revenues —		
Miscellaneous revenues —		
Court fines	1,574,000	1,066,000
Sundries	2,042,811	1,575,976
	3,616,811	2,641,976
Total Agency	5,673,332	4,442,929
Office of the Director of Public Prosecutions		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	130,819	70,392
Adjustments to prior year's payables	47,418	...
	178,237	70,392
Sales of goods and services —		
Services of a non-regulatory nature —		
Charge revenues credited to the vote	16,842,479	18,617,474
Miscellaneous revenues —		
Fines and forfeitures	1,316,334	1,058,575
Rental of dwellings and utilities	466,509	422,475
Crown corporation billing	98,934	88,858
Sundries	3,542	6,120
	1,885,319	1,576,028
Total Agency	18,906,035	20,263,894
Offices of the Information and Privacy Commissioners of Canada		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	(6,876)	43,459
Adjustments to prior year's payables	54,088	80,381
	47,212	123,840
Proceeds from the disposal of surplus Crown assets	156	361
Miscellaneous revenues	15,237	190
Total Agency	62,605	124,391

Description	Current year		Previous year	
	\$		\$	
Supreme Court of Canada				
Other revenues —				
Refunds of previous years' expenditures —				
Refunds of previous years' expenditures	14,313		38,168	
Adjustments to prior year's payables	16,334		20,309	
	30,647		58,477	
Sales of goods and services —				
Lease and use of public property	8,166		8,883	
Sales of goods and information products —				
Sale of Supreme Court Bulletin	...		(900)	
Sale of reasons for judgment	2,690		1,204	
	2,690		304	
Other fees and charges —				
Photocopies	26,137		35,577	
Filing fees	63,254		74,219	
Sundries	35,118		31,692	
	124,509		141,488	
	135,365		150,675	
Proceeds from the disposal of surplus Crown assets	814		937	
Miscellaneous revenues —				
Judges' contributions towards annuities	49,706		33,545	
Total Agency	216,532		243,634	
Ministry Summary				
Other revenues —				
Refunds of previous years' expenditures	8,134,604		14,446,780	
Sales of goods and services	367,746,728		384,946,578	
Proceeds from the disposal of surplus Crown assets	6,325		12,000	
Miscellaneous revenues	20,179,906		18,563,965	
Total Ministry	396,067,563		417,969,323	

Section 18

2012-2013

Public Accounts of Canada

National Defence

Department

Canadian Forces Grievance Board

Communications Security Establishment

Military Police Complaints Commission

Office of the Communications Security
Establishment Commissioner

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Resources are acquired to meet Government Defence Expectations.

- **Program Activity** — Equipment acquisition and disposal

This program acquires and disposes of equipment required for Canadian Forces operations. This includes the acquisition of new & replacement capabilities or capital improvements to in-service equipment and their disposal at the end of their service life. Equipment acquisition occurs primarily through collaboration with Public Works and Government Services (PWGSC), Industry Canada (IC) and the vendors. Equipment acquisition activities include defining requirements, engineering design, sourcing, validation of requirements, developing procurement strategy, contracting, contract negotiation and award, contract administration and management, project management of equipment acquisitions.

- **Program Activity** — Recruiting of personnel and initial training

This program will promote National Defence as a preferred workplace with the general public and to recruit new hires for a broad range of trades and other general, professional and scientific occupations. This involves deepening Defence's connections to the various educational and ethnic communities to attract the right number and mix of people who have the skills needed to contribute to meeting the Defence Mission. Engaging in effective leadership, strategic planning, and targeted outreach activities will ensure that proactive measures are taken to address the challenges arising from current labour market pressures for specific skill sets within certain geographic locations. The program will attract, select and enrol personnel and conduct initial training (basic recruit and occupational training) to military members to the Operational Functional Point. This ensures that sufficient personnel are recruited and trained with the needed skills in the appropriate occupations, now and into the future, to meet Defence requirements. This is accomplished through the provision of recruitment centres, recruitment campaigns, advertising and other outreach activities as well as the necessary training staff, facilities and associated supports.

- **Program Activity** — Real property and informatics infrastructure acquisition and disposal

An extensive portfolio of land, works, buildings and informatics required to support the delivery of defence operations. The real property and informatics infrastructure acquisition and disposal program aims to ensure that the right real property and informatics is acquired and disposed of, and is available where and when needed, while providing value for money, advancing objectives for the greening of government land and buildings, and adhering to best practices for asset life-cycle management. Program activities include working with stakeholders to define requirements; updating the real property and informatics development

and management plans; managing projects for new and replacement construction; and identifying and eliminating excess facilities. Real property and informatics are acquired through construction and recapitalization, purchase or capital leases, and disposed of through deconstruction, sale or transfer. The activity includes the Capital Assistance Program (CAP) which is a capital contribution program under which Defence makes financial contributions to support the transfer of infrastructure facilities to provinces, territories, municipalities and/or their agencies. CAP projects support real property goals and objectives by encouraging cost-effective solutions for the provision of infrastructure on bases and wings across Canada.

- **Program Activity** — Defence science and technology

This program provides the Government of Canada with critical scientific knowledge and innovation to address defence & security challenges and needs. The S&T Program includes direction setting, program planning, program management, and capability management, execution and assessment. The Program comprises multi-year projects with activities in research, technology development, analysis and experimentation applied to inform, enable and respond to Canada's defence and security priorities over multiple time horizons extending up to a 20-year outlook. The scientific knowledge and innovation generated from these activities informs decisions on Defence capability acquisitions, readiness preparation and the conduct of operations in response to Government priorities. Activities under this program draw on internal capability and make extensive use of partnerships with Canadian industry and academia as well as international organizations.

Strategic Outcome — National Defence is ready to meet Government Defence Expectations.

- **Program Activity** — Land readiness

This program provides Canada with a combat-capable, multi-purpose Army. The program will generate and sustain relevant, responsive, combat capable land forces that are effective across the spectrum of conflict, from peacekeeping and nation building to war fighting. This is accomplished by bringing land forces to a state of readiness for operations, assembling and organizing Land personnel, supplies, and materiel as well as the provision of individual and collective training to prepare land forces to defend Canadian interests domestically, continentally and internationally.

- **Program Activity** — Joint and common readiness

This program will ensure Defence is ready to operate in a joint capacity, as directed by Government, to respond to domestic, continental and international requirements within the required response time. The program will generate and sustain forces for activities, operations and organizations in which elements of at least two services (e.g. Navy, Army, Air Force) participate. This is accomplished through the provision of training of a joint and common nature, the equipping of forces and the provision of their means to deploy in a joint capacity.

- **Program Activity** — Maritime readiness

This program provides Canada with a combat-capable, multi-purpose Navy. The program will generate and sustain relevant, responsive, combat capable maritime forces that are able to respond to a spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing maritime forces to a state of readiness for operations, by assembling, and organizing maritime personnel, supplies, and materiel. This includes the training and

equipping of forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

- **Program Activity** — Aerospace readiness

This program will provide Canada with a combat-capable, multi-purpose Air Force. The program will generate and sustain relevant, responsive, combat capable aerospace forces that are able to respond to the spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing aerospace forces to a state of readiness for operations, by assembling, and organizing aerospace personnel, supplies, and materiel. This includes the training and equipping of aerospace forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

Strategic Outcome — Defence operations improve peace, stability and security wherever deployed.

- **Program Activity** — International peace, stability and security

This program will contribute to global peace and security by conducting global CF operations, across the spectrum from humanitarian assistance to combat, in concert with national and international partners, to achieve timely and decisive results in support of Canada's national interests. This is accomplished through the mobilization and deployment of forces internationally. Canadian Expeditionary Force Command is the operational command responsible for all Canadian Forces (CF) international operations, with the exception of operations conducted solely by Special Operations Forces elements.

- **Program Activity** — Situational awareness

The Government of Canada and Defence require an accurate and timely security picture and comprehensive situational awareness and threat knowledge for Canada and abroad. This program will provide credible, reliable and sustained intelligence services to Defence in support of decision making and military operations, as well as, support to other government departments in the defence and security of Canada. Work activities include geospatial intelligence, imagery intelligence, signals intelligence, and counter intelligence. The program also ensures the acquisition and use of information from the global information infrastructure to provide foreign intelligence to support Government of Canada intelligence priorities. This is accomplished through the collection, dissemination and analysis of electronic information. The program will ensure the provision of advice, guidance and services to help protect electronic information and information infrastructures of importance to the Government of Canada as well as technical and operational assistance to federal law enforcement and security agencies in the performance of their lawful duties.

- **Program Activity** — Canadian peace, stability and security

This program employs the Canadian Forces in the conduct of operations to ensure the safety and security of Canadians and the defence of Canada. These operations include protecting Canada's sovereignty, responding to domestic disasters or humanitarian crisis, supporting domestic security requirements, and conducting search and rescue activities. This is accomplished through the mobilization and deployment of forces within Canada. Canada Command is responsible for the conduct of all Canadian forces domestic operations – routine and contingency – and is the national operational authority for the defence of Canada.

- **Program Activity** — Continental peace, stability and security

This program employs the Canadian forces in the conduct of operations, both independently and in conjunction with allies, for the defence of North America and its approaches. Activities under this program include continental operations as required in accordance with Government of Canada policy. This is accomplished through the mobilization and deployment of forces for the defence of North America and its approaches. Canada Command is responsible for the conduct of all continental operations – routine and contingency – and is the national operational authority for the defence of North America and its approaches.

Strategic Outcome — Care and support to the Canadian Forces and Contribution to Canadian Society.

- **Program Activity** — Defence Team personnel support

The Defence Team personnel support program will provide a broad spectrum of support services such as financial support for education and housing and facilities services, as well as, benefits to military personnel and their families. The program will also provide learning support to Defence civilians. This program is necessary as the provision of fair and equitable support is a key element of the Social Contract between the nation and its military personnel that is essential to enhance personnel readiness and deployability, and establish the Canadian Forces as an employer of choice and learning institution.

- **Program Activity** — Canadian identity

This program preserves and promotes Canadian identity by providing youth programs, ceremonial activities and the preservation of military history. The program is necessary to demonstrate the military heritage and proficiency of the Canadian Forces (CF) to Canadians and

inform them of the military profession and practice in Canada. This is realized through initiatives such as ceremonial and band performances, CF museums, CF history and heritage books, web content and the Cadets.

- **Program Activity** — Environment protection and stewardship

This program promotes public health and safety and supports sustainable development on Defence lands and wherever Defence operates. It delivers multi-faceted real property/infrastructure environmental protection and stewardship compliant with applicable legislation and federal policy that extends through every level of departmental decision-making.

- **Program Activity** — Non-security support
- Defence is strongly committed to contributing to Canadian society in non-operational roles. The program will provide supports to develop national competency in defence issues and to the whole of government approach by sharing information with other government departments and non-governmental organizations. This may include the provision of grants to researchers to generate knowledge related to defence issues or provide meteorological or mapping information to other government departments in the interest of information sharing on horizontal initiatives.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Forces Grievance Board

Strategic Outcome — The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.

- **Program Activity** — Review Canadian Forces grievances

The Chief of the Defence Staff refers grievances as prescribed under Queen's Regulations and Orders for the Canadian Forces as well as every grievance concerning a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Board for its findings and recommendations. The Board conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the *Canadian Charter of Rights and Freedoms*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Communications Security Establishment

Strategic Outcome — CSEC's foreign signals intelligence and technical security capabilities advance and protect Canada's vital interests.

- **Program Activity** — Signals intelligence

As mandated by section 273.64 of the *National Defence Act*, the Signals Intelligence program provides

foreign intelligence that addresses the Government of Canada's vital interests in defence, security and international affairs through the collection, processing, analysis and reporting of intelligence. It also contributes to the protection of electronic information and information infrastructures of importance to the Government of Canada, and provides technical and operational assistance to federal law enforcement and security agencies.

- **Program Activity** — IT Security

The Information Technology Security program provides advice, guidance and services to help ensure the protection of electronic information and information systems of importance to the Government of Canada, as mandated by the *National Defence Act* and in accordance with the Policy on Government Security.

Military Police Complaints Commission

Strategic Outcome — Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner, and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

- **Program Activity** — Complaints resolution

This program aims to successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations by overseeing and reviewing all complaints received. This program is necessary to help the military police to be as effective and as professional as possible in their policing duties and functions.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Office of the Communications Security Establishment Commissioner

Strategic Outcome — The Communications Security Establishment Canada performs its duties and functions in accordance with the laws of Canada and with due regard for the privacy of Canadians.

- **Program Activity** — The Communications Security Establishment Canada review program

The program activity provides independent review by the Office of the Communications Security Establishment Commissioner of the lawfulness of the activities of the Communications Security Establishment Canada. The core functions of this program consist in reviewing the Communications Security Establishment Canada's activities to ensure they comply with the laws of Canada in general and, in particular, the *Canadian Charter of Rights and Freedoms*, the *National Defence Act*, the *Criminal Code* and the *Privacy Act*.

If the Commissioner believes that an activity of the Communications Security Establishment Canada carried out under its foreign intelligence or its information technology security mandates may not be in compliance with the law, he is required to inform the Minister of National Defence and the Attorney General of Canada, accordingly. Through this program activity, and in response to any complaint filed by Canadian citizens and permanent residents of Canada, the Commissioner may undertake any investigation that he

considers necessary. In addition, the Commissioner has a duty under the *Security of Information Act* to receive information from persons who are permanently bound to secrecy if they wish to claim a public interest defence for divulging classified information (referred to in the Act as special operational information) about the Communications Security Establishment Canada.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	14,060,633,021	...	...	14,060,633,021	1	Department	
...	1a	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1	1b	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1	1c	Operating expenditures — To authorize the transfers of appropriations	
...	911,881,638	...	...	911,881,638		Transfer from: Vote 1 (Foreign Affairs and International Trade)	
...	402,550	402,550		Vote 5	
...	794,708,435	794,708,435		Vote 10	
...	50,000,000	50,000,000		Vote 80 (Industry)	
...	390,000	390,000		Vote 95 (Industry)	
...	887,240	887,240		TB Vote 15 ⁽¹⁾	
...	13,332,191	13,332,191		TB Vote 25 ⁽¹⁾	
...	246,587,405	246,587,405		TB Vote 30 ⁽¹⁾	
...	53,071,134	53,071,134		Transfer to: Vote 1 (Foreign Affairs and International Trade)	
...	(849,600)	(849,600)		Vote 1 (Indian Affairs and Northern Development)	
...	(164,694)	(164,694)		Vote 5 (Atlantic Canada Opportunities Agency)	
...	(1,245,000)	(1,245,000)		Vote 10 (Fisheries and Oceans)	
...	(70,000)	(70,000)		Vote 10 (Indian Affairs and Northern Development)	
...	(1,710,000)	(1,710,000)		Vote 20	
...	(3,904,161)	(3,904,161)		Vote 25 (Environment)	
...	(130,000)	(130,000)		Vote 25 (Health)	
...	(300,000)	(300,000)		Vote 45 (Public Safety and Emergency Preparedness)	
...	(20,000)	(20,000)		Total — Vote 1	
...	14,060,633,021	911,881,640	1,150,985,500	16,123,500,161			
...	4,103,611,138	...	...	4,103,611,138	5	Capital expenditures	
...	...	1	...	1	5b	Capital expenditures — To authorize the transfers of appropriations	
...	1,400,000	1,400,000		Transfer from: Vote 5 (Fisheries and Oceans)	
...	39,513,635	39,513,635		TB Vote 33 ⁽¹⁾	
...	(794,708,435)	(794,708,435)		Transfer to: Vote 1	
...	(784,216)	(784,216)		Vote 1 (Environment)	
...	(207,609)	(207,609)		Vote 1 (Fisheries and Oceans)	
...	(51,837)	(51,837)		Vote 1 (Transport)	
...	(535,000)	(535,000)		Vote 5 (Environment)	
...	15,001,660,268	1,121,839,893	...	15,039,558,546			

Vote 5 (Foreign Affairs and International

...	...	...	(15,000)	(15,000)
...	...	...	(465,000)	(465,000)
...	...	...	(11,528,000)	(11,528,000)
...	...	...	(75,000)	(75,000)
...	...	...	(165,000)	(165,000)
...	...	...	(10,300,000)	(10,300,000)
...	...	...	(550,000)	(550,000)
...	...	...	(426,000)	(426,000)
...	...	...	(100,000)	(100,000)
...	...	...	(1,205,000)	(1,205,000)
...	...	...	(802,800)	(802,800)
...	...	...	(418,000)	(418,000)

...	4,103,611,138	1	(781,423,262)	3,322,187,877
...	265,292,760	265,292,760
...	...	1	...	1
...	75,000	75,000
...	(50,000,000)	(50,000,000)

...	265,292,760	1	(49,925,000)	215,367,761
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...	306,931,127	...	(4,831,889)	302,099,238
...	1,057,036,145	...	348,583,024	1,405,619,169
...	77,516	77,516
...	77,516	...	(49,437)	28,079
...	4,492,604	...	(1,025,291)	3,467,313
...	929,668	...	(216,855)	712,813

...	46,600	...	(23,570)	23,030
...	...	...	4,015	4,015
...	...	...	38,672,275	55,396,628
16,724,353	19,799,128,095	911,881,642	700,749,510	21,428,483,600

85,819,815	85,819,815
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16,724,353	19,799,128,095	911,881,642	700,749,510	21,428,483,600
85,819,815	85,819,815

Total — Vote 5	3,059,268,913	262,918,964	...	3,255,231,544
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10 Grants and contributions
10a Grants and contributions — To authorize the transfers of appropriations
Transfer from Vote 5
Transfer to Vote 1

Total — Vote 10	177,501,812	37,865,949	...	205,008,428
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(S) Contributions to employee benefit plans

(S) Contributions to employee benefit plans — Members of the military

(S) Minister of National Defence — Salary and motor car allowance

(S) Associate Minister of National Defence — Salary and motor car allowance

(S) Payments under the *Supplementary Retirement Benefits Act*

(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*

(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan

(S) *(Appropriation Act No. 4, 1968)*

(S) Collection agency fees

(S) Spending of proceeds from the disposal of surplus Crown assets

Total budgetary	19,978,190,131	1,422,624,806	27,668,663	20,218,757,861
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111c Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976* Limit \$120,000,000 (Net)

	600,814	...	85,219,001	(6,970,502)
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Total Department —

Budgetary

Non-budgetary

19,978,190,131	1,422,624,806	27,668,663	20,218,757,861
600,814	...	85,219,001	(6,970,502)

Ministry Summary — Concluded

Source of authorities						Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$				\$	\$	\$	\$
Canadian Forces Grievance Board											
...	6,062,076	...	...	6,062,076		15	Program expenditures				
...	...	...	2,119	2,119			Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	302,981	302,981			TB Vote 25 ⁽¹⁾				
...	...	...	71,221	71,221			TB Vote 30 ⁽¹⁾				
...	6,062,076	...	376,321	6,438,397		(S)	Total — Vote 15	5,276,211	1,162,186	...	5,727,601
...	610,029	...	(36,004)	574,025			Contributions to employee benefit plans	574,025	...	...	669,410
...	6,672,105	...	340,317	7,012,422			Total Agency — Budgetary	5,850,236	1,162,186	...	6,397,011
Communications Security Establishment											
...	356,290,233	...	...	356,290,233		20	Program expenditures				
...	...	...	...	...		20a	Program expenditures — To authorize the transfers of appropriations				
...	...	12,494,387	...	12,494,387		20b	Program expenditures — To authorize the transfers of appropriations				
...	...	...	...	1		20c	Program expenditures				
...	...	1,942,475	...	1,942,475			Transfer from: Vote 1				
...	...	...	...	...			Vote 5				
...	...	3,904,161	...	3,904,161			TB Vote 15 ⁽¹⁾				
...	...	10,300,000	...	10,300,000			TB Vote 25 ⁽¹⁾				
...	...	...	...	7,124,890			TB Vote 30 ⁽¹⁾				
...	...	12,620,931	...	12,620,931							
...	...	4,089,697	...	4,089,697							
...	356,290,233	14,436,863	38,039,679	408,766,775		(S)	Total — Vote 20	382,112,733	26,654,042	...	239,420,258
...	30,717,720	...	1,573,411	32,291,131		(S)	Contributions to employee benefit plans				
...	...	...	90,693	90,693		(S)	Losses on foreign exchange	32,291,131	...	...	12,436,322
...	...	...	...	...		(S)	Spending of proceeds from the disposal of surplus Crown assets	90,693	...	...	...
5,860	...	...	21,259	27,119				...	5,860	21,259	...
5,860	387,007,953	14,436,863	39,725,042	441,175,718			Total Agency — Budgetary	414,494,557	26,659,902	21,259	251,856,580
Military Police Complaints Commission											
...	4,271,363	...	...	4,271,363		25	Program expenditures				
...	...	4,015,226	...	4,015,226		25b	Program expenditures				
...	...	...	160,447	160,447			Transfer from: TB Vote 25 ⁽¹⁾				
...	...	...	67,757	67,757			TB Vote 30 ⁽¹⁾				
...	4,271,363	4,015,226	228,204	8,514,793			Total — Vote 25	4,995,927	3,518,866	...	4,666,944

...	302,357	...	3,205	305,562	(S)	Contributions to employee benefit plans	305,562	...	...	255,976
27	...	...	4	31	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	27	4	...
27	4,573,720	4,015,226	231,413	8,820,386		Total Agency — Budgetary	5,301,489	3,518,893	4	4,922,920
Office of the Communications Security Establishment Commissioner										
...	1,970,519	...	...	1,970,519	30	Program expenditures				
...	...	290,000	...	290,000	30c	Program expenditures				
...	...	98,526	...	98,526		Transfer from: TB Vote 25 ⁽¹⁾				
...	...	32,881	...	32,881		TB Vote 30 ⁽¹⁾				
...	1,970,519	290,000	131,407	2,391,926		Total — Vote 30	2,154,558	237,368	...	1,793,304
...	134,077	...	(2,916)	131,161	(S)	Contributions to employee benefit plans	131,161	...	...	149,124
...	2,104,596	290,000	128,491	2,523,087		Total Agency — Budgetary	2,285,719	237,368	...	1,942,428
16,730,240	20,199,486,469	930,623,731	741,174,773	21,888,015,213		Total Ministry — Budgetary	20,406,122,132	1,454,203,155	27,689,926	20,483,876,800
85,819,815	...	...	...	85,819,815		Non-budgetary	600,814	...	85,219,001	(6,970,502)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
⁽¹⁾ Treasury Board Vote 5 — Government contingencies.
Treasury Board Vote 10 — Government-wide initiatives.
Treasury Board Vote 15 — Compensation adjustments.
Treasury Board Vote 25 — Operating budget carry forward.
Treasury Board Vote 30 — Paylist requirements.
Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Land																		
readiness —																		
Budgetary	3,813,557,802	3,631,816,944	55,614,208	17,240,654	...	...	...	...	...	31,236,162	24,271,767	...	...	...	3,837,935,848	3,624,785,831	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(40,894,608)	(286,298)	...	...
Joint and common																		
readiness —																		
Budgetary	2,419,704,852	2,247,457,062	155,786,510	92,734,058	710,000	1,422,000	...	...	...	14,568,323	15,511,460	...	...	...	2,562,345,039	2,325,389,660	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(3,545,464,504)	(24,821,374)	(24,821,374)	...
Maritime																		
readiness —																		
Budgetary	2,362,726,764	2,337,879,011	84,248,461	59,240,070	...	...	...	...	...	13,373,439	16,414,239	...	...	...	559,054,043	2,433,601,786	2,380,704,842	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,913,870	559,054,043	3,913,870	...
Aerospace																		
readiness —																		
Budgetary	2,036,981,344	1,883,035,876	41,924,129	74,075,978	...	...	...	...	...	18,121,759	18,871,850	...	...	...	39,768,683	2,060,783,714	1,938,240,004	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	278,416	39,768,683	278,416	...
Equipment acquisition and disposal	285,254,362	282,276,300	1,925,421,237	1,972,442,961	...	...	...	...	...	...	23,085	...	...	...	...	2,210,675,599	2,254,696,176	...
Recruiting of personnel and initial training —																		
Budgetary	1,322,766,178	1,134,752,300	5,018,919	5,631,940	...	...	...	...	...	21,024,339	1,763,849	...	...	...	1,306,760,758	1,138,620,391	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,654,930	2,654,930	18,587	...
Real property and informatics infrastructure acquisition																		
and disposal	40,675,720	29,784,944	486,419,839	559,056,530	49,642	3,803,564	...	...	...	172,082	338,848	...	...	...	...	530,727,041	588,552,268	...
Defence science and technology	303,102,567	351,894,474	31,868,407	18,923,944	122,160	122,160	...	...	...	3,030,030	878,213	...	...	...	...	332,063,104	370,062,365	...
International peace, stability and security —																		
Budgetary	1,615,195,490	1,197,831,569	230,660,384	23,850,588	161,122,406	192,703,000	...	...	...	128,977,432	182,976,265	...	...	...	1,909,581,442	1,199,828,298	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	295,492,536	295,492,536	2,068,708	...
Situational awareness —																		
Budgetary	284,904,518	350,500,049	97,401,678	85,148,343	...	...	...	...	...	713,716	60,370	...	...	...	...	381,592,480	435,588,022	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57,980,385	57,980,385	405,914	...
Canadian peace, stability and security																		
Continental peace, stability and security —																		
Budgetary	304,618,577	335,910,753	8,594,021	6,995,984	8,381,847	8,790,336	...	...	...	206,894	240,221	...	...	...	...	321,796,040	351,048,363	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Defence Team personnel support —																		
Budgetary	199,317,437	235,095,018	986,839	286,735	...	...	...	...	...	3,988,316	745,043	...	...	...	...	196,315,960	234,636,710	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	278,249,378	278,249,378	1,947,991	...
Defence Team personnel support —																		
Budgetary	1,761,690,695	1,715,125,817	35,106,574	47,257,044	4,228,856	4,228,856	...	...	...	111,668,351	109,922,215	...	...	...	...	1,689,357,774	1,656,689,502	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,438,978,972	2,438,978,972	17,075,000	...

Canadian identity	353,687,677	350,904,541	5,467,868	7,602,869	1,278,000	1,278,000	133,902	230,685	...	360,299,643	359,554,725
Environment protection and stewardship	124,328,135	101,266,905	1,632,164	1,326,369	6,648,000	5,500,000	81,674	87,061	...	132,526,625	108,006,213
Non-security support	6,069,787	3,042,608	56,512	43,396	575,001	312,057	909,596	1,239,145	...	5,791,704	2,158,916
Internal services	1,091,336,079	977,710,264	155,980,127	87,411,450	...	...	90,987,163	55,493,869	...	1,156,329,043	1,009,627,845
Sub-total —	...	...	...	...	...	...	...	...	...	...	...
Budgetary	18,325,917,984	17,166,284,435	3,322,187,877	3,059,268,913	219,570,917	181,704,968	439,193,178	429,068,185	...	21,428,483,600	19,978,190,131
Non-budgetary	...	...	...	...	...	...	...	...	...	600,814	600,814
Revenues netted against expenditures	(439,193,178)	(429,068,185)	...	...	...	...	(439,193,178)	(429,068,185)	...	...	...
Total Department —	17,886,724,806	16,737,216,250	3,322,187,877	3,059,268,913	219,570,917	181,704,968	...	...	...	21,428,483,600	19,978,190,131
Budgetary	...	...	...	...	...	...	...	...	...	600,814	600,814
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...
Canadian Forces Grievance Board											
Review Canadian Forces grievances	4,592,850	3,847,015	...	...	...	...	...	...	...	4,592,850	3,847,015
Internal services	2,419,572	2,003,221	...	...	...	...	...	...	...	2,419,572	2,003,221
Total Agency — Budgetary	7,012,422	5,850,236	...	...	...	...	...	...	...	7,012,422	5,850,236
Communications Security Establishment											
Signals intelligence	299,462,036	287,898,173	...	...	...	...	...	...	...	299,462,036	287,898,173
IT Security	142,713,682	127,222,173	...	...	...	...	1,000,000	625,789	...	141,713,682	126,596,384
Sub-total	442,175,718	415,120,346	...	...	...	...	1,000,000	625,789	...	441,175,718	414,494,557
Revenues netted against expenditures	(1,000,000)	(625,789)	...	...	...	...	(1,000,000)	(625,789)	...	...	...
Total Agency — Budgetary	441,175,718	414,494,557	...	...	...	...	...	...	...	441,175,718	414,494,557
Military Police Complaints Commission											
Complaints resolution	7,245,638	1,967,472	...	...	...	...	...	...	...	7,245,638	1,967,472
Internal services	1,574,748	3,334,017	...	...	...	...	...	...	...	1,574,748	3,334,017
Total Agency — Budgetary	8,820,386	5,301,489	...	...	...	...	...	...	...	8,820,386	5,301,489
Office of the Communications Security Establishment Commissioner											
The Communications Security Establishment Canada review program	1,873,087	1,662,369	...	...	...	...	...	...	...	1,873,087	1,662,369
Internal services	650,000	623,350	...	...	...	...	...	...	...	650,000	623,350
Total Agency — Budgetary	2,523,087	2,285,719	...	...	...	...	...	...	...	2,523,087	2,285,719
Total Ministry —	18,346,256,419	17,165,148,251	3,322,187,877	3,059,268,913	219,570,917	181,704,968	21,888,015,213	20,406,122,132
Budgetary	600,814	600,814
Non-budgetary	85,819,815	85,819,815

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...	4,000,000	...	1,646,436	5,646,436	5,646,436	5,701,355
...	2,953,900	2,953,900	2,545,411	408,489	...	2,395,404
...	2,925,000	...	...	2,925,000	1,838,937	1,086,063	...	2,205,332
...	1,422,000	...	...	1,422,000	710,000	712,000	...	1,100,000
...	929,668	...	(216,855)	712,813	712,813	...	...	811,472
...	190,000	...	...	190,000	190,000	...	...	190,000
...	122,160	...	...	122,160	122,160	...	...	121,200
...	267,411,332	...	(51,242,146)	216,169,186	178,566,181	37,603,005	...	204,581,188
...	270,761,632	1	(51,190,716)	219,570,917	181,704,968	37,865,949	...	209,746,121

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Land			
readiness			
Recovery from members	26,494,710	18,610,008	18,525,878
Recovery from other government departments (OGD's)	604,040	501,881	511,923
Recovery from other governments/ UN/NATO	...	101,764	21,892
Other recoveries	4,137,412	5,058,114	4,210,832
	31,236,162	24,271,767	23,270,525
Joint and common			
readiness			
Recovery from members	8,338,518	8,967,515	8,305,071
Recovery from other governments departments (OGD's)	3,809,542	2,115,675	1,674,894
Recovery from other governments/ UN/NATO	...	59,747	36,315
Other recoveries	2,420,263	4,368,523	3,307,133
	14,568,323	15,511,460	13,323,413
Maritime			
readiness			
Recovery from members	5,963,269	4,707,668	5,180,158
Recovery from other government departments (OGD's)	2,333,818	3,239,816	2,181,342
Recovery from other governments/ UN/NATO	546,720	6,376,945	608,660
Other recoveries	4,529,632	2,089,810	7,114,296
	13,373,439	16,414,239	15,084,456
Aerospace			
readiness			
Recovery from members	5,441,083	5,580,940	5,558,066
Recovery from other government departments (OGD's)	341,395	271,661	523,332
Recovery from other governments/ UN/NATO	2,304,970	3,580,548	705,123
Other recoveries	10,034,311	9,438,701	11,613,267
	18,121,759	18,871,850	18,399,788
Equipment acquisition and disposal			
Recovery from other government departments (OGD's)	...	...	...
Other recoveries	...	...	...

Recruiting of personnel and initial training			
Recovery from members	374,501	598,896	631,229
Recovery from other government departments (OGD's)	33,204	59,185	48,921
Recovery from other governments/ UN/NATO	20,192,448	25,600	1,322,940
Other recoveries	424,186	1,080,168	178,820
	21,024,339	1,763,849	2,181,910
Real property and informatics infrastructure			
acquisition and disposal			
Recovery from other government departments (OGD's)	5,389	6,915	22,383
Recovery from other governments/ UN/NATO	...	...	64
Other recoveries	166,693	331,933	161,464
	172,082	338,848	183,911
Defence science and technology			
Recovery from other government departments (OGD's)	73,794	7,041	13,607
Recovery from other governments/ UN/NATO	275,723	63,707	64
Other recoveries	2,680,513	807,465	1,335,827
	3,030,030	878,213	1,349,498
International peace, stability and security			
Recovery from members	187,142	1,658,561	902,603
Recovery from other governments departments (OGD's)	9,602,625	25,106,926	8,672,045
Recovery from other governments/ UN/NATO	118,898,250	146,779,485	136,065,096
Other recoveries	289,415	9,431,293	16,093,113
	128,977,432	182,976,265	161,732,857

Description	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year		Description	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
Situational awareness							Environment protection and stewardship						
Recovery from members	...	315	321				Recovery from members	254	811	746			
Recovery from other governments departments (OGD's)	349,507	153	61,962				Recovery from other governments departments (OGD's)	23,101	13,367	15,158			
Other recoveries	364,209	59,902	131,512				Other recoveries	58,319	72,883	106,600			
	713,716	60,370	193,795					81,674	87,061	122,504			
Canadian peace, stability and security							Non-security support						
Recovery from members	...	1,910	1,633				Recovery from other governments departments (OGD's)	278,200	917,520	283,903			
Recovery from other governments departments (OGD's)	22,131	2,752	8,051				Recovery from other governments/ UN/NATO	592,280	287,963	643,415			
Recovery from other governments/ UN/NATO	...	101,761	...				Other recoveries	39,116	33,662	35,092			
Other recoveries	184,763	133,798	133,382					909,596	1,239,145	962,410			
	206,894	240,221	143,066				Internal services						
Continental peace, stability and security							Recovery from members	11,015,000	11,100,709	11,116,249			
Recovery from members	...	...	203				Recovery from other governments departments (OGD's)	828,843	1,773,047	583,343			
Recovery from other governments departments (OGD's)	10,700	36,256	11,021				Recovery from other governments/ UN/NATO	1,238,852	543,694	1,212,770			
Recovery from other governments/ UN/NATO	3,920,516	74,093	24,747				Other recoveries	77,904,468	42,076,419	30,672,937			
Other recoveries	57,100	634,694	146,810					90,987,163	55,493,869	43,585,299			
	3,988,316	745,043	182,781				Total budgetary	439,193,178	429,068,185	388,608,062			
Defence Team personnel support							Non-budgetary (respendable receipts)						
Recovery from members	103,143,980	96,031,981	95,199,006				Land readiness	27,098,352	27,098,352	39,973,897			
Recovery from other governments departments (OGD's)	29,158	128,173	108,259				Joint and common readiness	42,173,685	42,173,685	29,769,845			
Recovery from other governments/ UN/NATO	...	5,578,634	257				Maritime readiness	9,047,203	9,047,203	15,366,634			
Other recoveries	8,495,213	8,183,427	12,426,717				Aerospace readiness	6,764,852	6,764,852	13,244,270			
	111,668,351	109,922,215	107,734,239				Recruiting of personnel and initial training	229,046	229,046	494,045			
Canadian identity							International peace, stability and security						
Recovery from members	47,113	23,531	38,297				Situational awareness	41,308,157	41,308,157	46,759,170			
Recovery from other governments departments (OGD's)	12,677	14,411	12,476				Continental peace, stability and security	4,453,827	4,453,827	4,313,585			
Recovery from other governments/ UN/NATO	...	...	129				Defence Team personnel support	23,399,382	23,399,382	23,025,159			
Other recoveries	74,112	192,743	104,207					(16,894,472)	(16,894,472)	340,815			
	133,902	230,685	155,109				Total non-budgetary	137,580,032	137,580,032	173,287,420 ⁽¹⁾			
							Total Department — Budgetary	439,193,178	429,068,185	388,608,062			
							Non-budgetary	137,580,032	137,580,032	173,287,420			

Details of Respendable Amounts — Concluded

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Communications Security Establishment			
Budgetary (respendable revenues)			
IT Security	1,000,000	625,789	...
Other recoveries			
Total Agency — Budgetary	1,000,000	625,789	...
Total Ministry — Budgetary	440,193,178	429,693,974	388,608,062
Non-budgetary	137,580,032	137,580,032	173,287,420

(1) Amends reporting in previous year's *Public Accounts of Canada*.

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues — (1)		
Return on investments —		
Other accounts —		
Interest on loans to employees posted abroad	235,952	259,327
Interest earned from funds on deposit with suppliers/ banks	593,797	(279,708)
Security deposit (outside Canada posting)	4,094	11,205
	833,843	(9,176)
Refunds of previous years' expenditures	74,962,849	145,471,769
Sales of goods and services —		
Lease and use of public property	124,331,988	121,473,221
Services of a regulatory nature	8,467	6,203
Services of a non-regulatory nature	207,865,204	165,680,810
Sales of goods and information products	81,139,397	103,459,998
Other fees and charges —		
Deferred revenues	(1,324,503)	(1,104,974)
Revenues from fines	599,450	730,930
Sundries	9,021,170	10,776,238
	8,296,117	10,402,194
	421,641,173	401,022,426
Proceeds from the disposal of surplus Crown assets	38,672,275	26,316,208
Miscellaneous revenues —		
Includes payments received from United Nations	14,999,307	16,838,490
Total Department	551,109,447	589,629,717
Canadian Forces Grievance Board		
Other revenues —		
Refunds of previous years' expenditures	14,074	58,518
Miscellaneous revenues	20	15
Total Agency	14,094	58,533
Communications Security Establishment		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	1,258,429	...
Adjustments to prior year's payables	9,053,221	...
	10,311,650	...

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Sales of goods and services —		
Services of a non-regulatory nature	...	321,600
Other fees and charges —		
Other fees and charges	...	238,700
Miscellaneous	633,089	...
	633,089	238,700
	633,089	560,300
Proceeds from the disposal of surplus Crown assets	21,259	5,859
Miscellaneous revenues —		
Interest and penalties	...	15
Lease and use of public property	5,273	1,211
Net gain on exchange	59	...
Other miscellaneous revenues	...	23,716
	5,332	24,942
Total Agency	10,971,330	591,101
Military Police Complaints Commission		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	23,542	...
Adjustments to prior year's payables	...	113,686
	23,542	113,686
Proceeds from the disposal of surplus Crown assets	4	27
Miscellaneous revenues	313	...
Total Agency	23,859	113,713
Ministry Summary		
Other revenues —		
Return on investments	833,843	(9,176)
Refunds of previous years' expenditures	85,312,115	145,643,973
Sales of goods and services	422,274,262	401,582,726
Proceeds from the disposal of surplus Crown assets	38,693,538	26,322,094
Miscellaneous revenues	15,004,972	16,853,447
Total Ministry	562,118,730	590,393,064

(1) Interest unless otherwise indicated.

Section 19

2012-2013

Public Accounts of Canada

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

National Energy Board

Northern Pipeline Agency

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — Canada's natural resource sectors are globally competitive.

- **Program Activity** — Statutory programs – Atlantic offshore

This program activity is about monitoring and facilitating payment disbursement agreements and transfer payments under the *Atlantic Offshore Accord Acts*.

- **Program Activity** — Investment in natural resource sectors

Investing in the development of natural resources is costly and risky due to the uncertainties related to the potential economic viability of natural resources. There are many factors to consider when deciding whether or not to develop a natural resource. In some cases, investors and/or companies lack knowledge on and, thus, are unaware of potential opportunities. The objective of this program activity is to encourage natural resource

sector investment by either decreasing the risk of development or increasing knowledge on opportunities. This objective is achieved by providing funding and information on the factors that determine the potential economic viability of natural resources.

- **Program Activity** — Innovation for new products and processes

Optimizing the use of Canada's natural resources and the processes by which they are developed would improve the productivity of the natural resources sectors and reduce its dependency on the sale of traditional natural resource products. The objective of this program activity is twofold: to maximize the productivity and to decrease our dependency on the sale of traditional products by encouraging natural resources sectors to adopt new technologies and processes to develop new products. This objective is achieved by conducting science, research, development, and demonstrations on new applications, technologies, processes, and products.

- **Program Activity** — Market access and diversification

Canada's natural resource sectors face two key barriers to market access and diversification: 1) trade and policy barriers and 2) lack of awareness of Canada's natural resource products. The objectives of this program activity are to break down those barriers and support natural resource markets by making information available to Canadians, supporting negotiations to reduce trade barriers, and ensuring that regulations are up-to-date. This helps maintain natural resource sectors' access to existing markets and increases their access to new market segments.

Strategic Outcome — Natural Resource Sectors and Consumers are Environmentally Responsible.

- **Program Activity** — Energy-efficient practices and lower-carbon energy sources

Canada's energy markets are defined by consumption and production decisions; however, consumers and producers do not necessarily make decisions that minimize their impact on the environment due to several barriers including: 1) a lack of awareness of available options and their benefits, 2) insufficient capacity for adoption (e.g. regulatory frameworks, codes and standards, etc.) and 3) financial risk. The objective of this program activity is to address these barriers and encourage and enable energy consumers and producers to adopt cleaner and more efficient technologies, products, services and practices, thereby transforming the market. This objective is achieved through education and outreach activities, targeted incentives, and regulatory interventions that keep pace with technological changes.

- **Program Activity** — Technology innovation

Solutions to the environmental challenges faced by the natural resource sectors require sustained efforts in research, development and demonstration because the current level of science and technology is inadequate to address these concerns. However, the natural resource sectors neither have all the necessary knowledge nor make the necessary investments in innovation due to the potential poor return on investment. The objective of this program activity is to encourage academia, industry and the public sector to research, develop and demonstrate innovative solutions to environmental challenges encountered in the natural resource sectors. This objective is achieved through the generation and dissemination of scientific knowledge, and the development and demonstration of new technologies.

- **Program Activity** — Responsible natural resource management

Greater knowledge of risks and environmentally-responsible practices could help to prevent and reduce

the environmental impacts of natural resource development. The objectives of the program activity are to enable government departments, regulatory bodies and industry to assess these impacts to the environment and develop, monitor and maintain resources or clean-up wastes responsibly. These objectives are achieved through the provision of assessments and knowledge rooted in sound science, and waste management efforts in collaboration with provinces, federal agencies and municipalities.

Strategic Outcome — Canadians have information to manage their lands and natural resources, and are protected from related risks.

- **Program Activity** — Protection for Canadians and natural resources

Natural resource development and military activities, and changes in the environment pose risks to human, natural resource and infrastructure health. Without the appropriate coordination for and knowledge on the management of these risks, the impacts would be severe. The objective of this program activity is to enable other government departments, communities and the private sector to manage these risks to human, natural resource and infrastructure. This objective is achieved by providing regulation and knowledge, fulfilling legislated and regulatory responsibilities, and ensuring capacity.

- **Program Activity** — Landmass information

NRCan provides clearly-defined legal boundaries, a robust property system framework, authoritative geographic infrastructure and fundamental geospatial information on Canada's landmass. Without these frameworks, negative impact will result to the Canadian economy, environment and standard of living. This program activity delivers Canada's regulatory system for Canada Lands legal surveys, the fundamen-

tal geodetic reference system, earth observation and mapping information. Together, these support the Canadian public, other departments and levels of government, the private sector and academia to carry out a variety of decisions founded on location-based information, such as land transactions, commercial/ industrial development, transportation and logistics. This fundamental information enables, effective management of Canada's natural resources and lands including opportunities for collaboration across jurisdictions (i.e. cross-border planning, regulatory efficiency), which advances the interests of Canada's natural resources sectors, both domestically and at the international level.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Atomic Energy of Canada Limited

Strategic Outcome — Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

- **Program Activity** — Commercial business

The sale on a fully commercial basis of nuclear products and services. Commercial business activities leverage the investment in research and development on a full cost recovery basis and generates profits, which are returned to the corporation. Commercial profits assist in funding primarily the Nuclear Platform including the national research laboratories at Chalk River and also development of new reactor technologies in-

cluding the next-generation Advanced CANDU Reactor. The various commercial business lines and related services/products provide innovative cost effective business solutions to customers. These sales primarily to nuclear generating facilities are required to optimize the production of a secure and safe energy supply worldwide. Nuclear energy is an essential component of the solution for clean air and climate change improvements worldwide.

- **Program Activity** — Facilities and nuclear operations

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

- **Program Activity** — Research and development

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on the safety, licensing and design basis of CANDU technology.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Nuclear Safety Commission

Strategic Outcome — Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

- **Program Activity** — Compliance program

The Compliance program is in place to ensure that CNSC licensees exhibit a high level of compliance with the CNSC's regulatory framework. This program enables the CNSC to provide regulatory assurance to Canadians of the continuing compliance and safety performance of licensees.

This program activity's funding is used for the promotion of compliance, safety culture and common safety values, compliance audits, inspections, and enforcement actions.

- **Program Activity** — Regulatory framework program

The Regulatory framework program is in place to ensure that Canadians in general, and licensees in particular, have a clear and pragmatic regulatory framework for the nuclear industry in Canada.

Funds are used to develop and make amendments to the *Nuclear and Safety Control Act*, regulations under the Act, regulatory and guidance documents, the Safeguards Agreement and Additional Protocol between Canada and the International Atomic Energy Agency, and Canada's bilateral Nuclear Cooperation Agreements to provide the basis for regulating the nuclear industry in order to protect the health, safety, security of Canadians and the environment, and to implement Canada's international commitments on the peaceful use of nuclear energy.

The CNSC also administers the *Nuclear Liability Act* and, as a Responsible Authority under the *Canadian Environmental Assessment Act*, carries out environmental assessments for nuclear projects in accordance with this legislation.

- **Program Activity** — Licensing and certification program

The Licensing and Certification program is in place to issue licences or certify persons, organizations, or prescribed equipment for conducting nuclear-related activities in Canada. With this program activity's funding, the CNSC obtains evidence of the applicant licensees' ability to operate safely and comply with all regulatory requirements, including nuclear safeguards and non-proliferation. The CNSC undertakes this work to obtain assurance that nuclear activities and facilities in Canada are conducted with adequate provision for protection of health, safety, security of Canadians and the environment, and the implementation of Canada's international commitments on the peaceful use of nuclear energy.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

National Energy Board

Strategic Outcome — Pipelines, power lines, energy development and energy trade are regulated in the Canadian public interest.

- **Program Activity** — Energy regulation program

This program activity enables Canadian energy infrastructure to be appropriately developed and managed throughout its life cycle. This program also allows for the appropriate exploration and development of oil and gas in frontier and offshore areas. The authority for this program is derived from the *National Energy Board Act*, the *Canada Oil and Gas Operations Act*, the *Canada Petroleum Resources Act*, the Canada Labour Code and other associated regulations and guidelines. As an independent regulatory tribunal, the NEB examines and makes decisions on public interest considerations related to safety and security, environmental protection, economic efficiency and the rights and interests of those affected by NEB-regulated facilities. Energy regulation provides Canadians with safe, reliable and efficient energy supply.

- **Program Activity** — Energy information program

Under this program activity, the supply, demand, production, development, transmission and trade of energy are analyzed to ensure the requirements of Canadians are appropriately met. Advice is provided on energy issues of interest to Parliament. The Board uses energy information to inform its regulatory decisions and to produce publicly-available assessments of energy trends, events and issues which may affect Canadian energy markets and the supply and demand for energy. The authority for this program is derived from the *National Energy Board Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Strategic Outcome — The planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline project is efficient and expeditious while ensuring environmental protection and social and economic benefits for Canadians.

- **Program Activity** — Oversee the planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline

Regulate the planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Public Accounts of Canada, 2012-2013

Public Accounts of Canada, 2012-2013

(S)	...	59,338,000	...	(59,338,000)	...	Grant to the Canada Foundation for Sustainable Development Technology	...	...	...
(S)	...	...	...	...	...	Contribution to the Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	3,346,925	...	3,447,813
(S)	...	7,756,000	...	(4,409,075)	3,346,925	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,601,684	...	2,240,265
(S)	...	3,450,000	...	(848,316)	2,601,684	Geomatics Canada Revolving Fund	112,207	...	448,096
(S)	7,109,320	...	...	...	7,109,320	Payments of the Crown Share Adjustment for Nova Scotia Offshore Petroleum Resources	57,774,592	...	...
(S)	...	...	57,774,592	...	57,774,592	Spending of proceeds from the disposal of surplus Crown assets	445,738	...	304,742
(S)	443,532	...	...	319,805	763,337	Collection agency fees	18,714	...	4,614
(S)	...	...	...	18,714	18,714	Appropriations not required for the current year	...	...	1,783,968
	7,552,852	2,811,857,207	(332,907,403)	(95,535,736)	2,390,966,920	Total Department — Budgetary	1,966,810,964	416,841,244	7,314,712
						Atomic Energy of Canada Limited			
15	...	102,143,000	...	...	102,143,000	Operating and capital expenditures			
15a	...	...	...	...	...	Payments to Atomic Energy of Canada Limited for operating and capital expenditures — To authorize the transfer of appropriations			
15b	...	...	166,200,000	...	166,200,000	Payments to Atomic Energy of Canada Limited for operating and capital expenditures — To authorize the transfer of appropriations			
	...	...	76,800,000	...	76,800,000	Transfer from Vote 5 (National Defence)			
	...	...	...	165,000	165,000	Total — Vote 15	341,243,000	4,065,000	537,031,083
(S)	...	102,143,000	243,000,000	165,000	345,308,000	Pursuant to section 2146 of the <i>Job and Economic Growth Act</i> , for the divestiture of Atomic Energy of Canada Limited		...	182,000,000
	...	274,552,095	...	(63,952,095)	210,600,000	Total Agency — Budgetary	551,843,000	4,065,000	719,031,083
	...	376,695,095	243,000,000	(63,787,095)	555,908,000	Canadian Nuclear Safety Commission			
20	...	29,302,138	...	...	29,302,138	Program expenditures			
20b	...	...	8,604,751	...	8,604,751	Program expenditures — To authorize the transfer of appropriations			
20c	...	...	445,910	...	445,910	Program expenditures			
	...	...	...	1,217,665	1,217,665	Transfer from: TB Vote 25 ⁽¹⁾			
	...	...	...	955,988	955,988	TB Vote 30 ⁽¹⁾			
	...	...	...	(114,360)	(114,360)	Transfer to: Vote 1 (Foreign Affairs and International Trade)			
	...	...	...	(5,000)	(5,000)	Vote 20 (Public Works and Government Services)			
	...	29,302,138	9,050,661	2,054,293	40,407,092	Total — Vote 20	37,676,689	2,730,403	39,864,044

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	3,840,994	...	10,818,794	14,659,788	(S)	Contributions to employee benefit plans	14,659,788
...	90,685,811	...	(1,141,692)	89,544,119	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	87,308,726
12,504	...	...	41,537	54,041	(S)	Spending of proceeds from the disposal of surplus Crown assets	53,951
12,504	123,828,943	9,050,661	11,772,932	144,665,040		Total Agency — Budgetary	139,699,154
National Energy Board							
...	52,592,572	...	...	52,592,572	25	Program expenditures	...
...	...	5,890,861	...	5,890,861	25b	Program expenditures — To authorize the transfer of appropriations	...
...	...	...	4,146,222	4,146,222		Transfer from: TB Vote 15 ⁽¹⁾	...
...	...	...	2,527,717	2,527,717		TB Vote 25 ⁽¹⁾	...
...	...	...	1,739,172	1,739,172		TB Vote 30 ⁽¹⁾	...
...	52,592,572	5,890,861	8,413,111	66,896,544		Total — Vote 25	61,997,295
...	6,494,511	...	1,053,835	7,548,346	(S)	Contributions to employee benefit plans	4,899,249
52	...	...	52	104	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,548,346
52	59,087,083	5,890,861	9,466,998	74,444,994		Total Agency — Budgetary	69,545,641
Northern Pipeline Agency							
...	3,103,000	...	...	3,103,000	30	Program expenditures	...
...	...	...	60,150	60,150		Transfer from TB Vote 25 ⁽¹⁾	...
...	3,103,000	...	60,150	3,163,150	(S)	Total — Vote 30	1,735,889
...	122,320	...	61,933	184,253		Contributions to employee benefit plans	184,253
...	3,225,320	...	122,083	3,347,403		Total Agency — Budgetary	1,920,142
7,565,408	3,374,693,648	(74,965,881)	(137,960,818)	3,169,332,357		Total Ministry — Budgetary	2,729,818,901
							432,198,602
							7,314,854
							4,273,756,078

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Statutory programs – Atlantic offshore	...	...	...	...	684,964,769	684,964,769	...	...	...	...	684,964,769	684,964,769
Investment in natural resource sectors	72,112,608	69,793,637	...	...	3,726,064	3,690,063	854,100	164,551	...	...	74,984,572	73,319,149
Innovation for new products and processes	40,818,138	38,913,497	3,587,152	3,587,152	58,225,721	54,340,720	2,900,000	2,893,225	...	...	99,731,011	93,948,144
Market access and diversification	40,015,114	38,088,734	78,000	...	17,480,880	17,363,880	200,000	32,253	...	...	57,373,994	55,420,361
Energy-efficient practices and lower-carbon energy sources	54,593,818	52,782,783	...	...	467,505,963	289,974,090	450,000	332,326	...	...	521,649,781	342,424,547
Technology innovation	122,085,810	113,372,277	3,051,808	1,725,508	183,945,206	50,498,206	18,410,000	13,395,643	...	...	290,672,824	152,200,348
Responsible natural resource management	304,945,439	231,910,152	8,088	1,088	6,654,565	5,643,565	770,000	679,866	...	...	310,838,092	236,874,939
Protection for Canadians and natural resources	63,561,064	60,136,647	106,965	69,965	3,679,040	1,145,040	7,113,200	5,747,506	...	...	60,233,869	55,604,146
Landmass information	82,574,541	71,856,336	22,737,205	21,355,779	350,430	350,430	2,336,110	2,601,204	...	...	103,326,066	90,961,341
Internal services	184,653,168	178,459,455	2,387,995	2,305,995	450,779	450,779	300,000	123,009	...	...	187,191,942	181,093,220
Sub-total	965,359,700	855,313,518	31,957,213	29,045,487	1,426,983,417	1,108,421,542	33,333,410	25,969,583	...	...	2,390,966,920	1,966,810,964
Revenues netted against expenditures	(33,333,410)	(25,969,583)	...	...	...	...	(33,333,410)	(25,969,583)	...	...	...	...
Total Department — Budgetary	932,026,290	829,343,935	31,957,213	29,045,487	1,426,983,417	1,108,421,542	...	...	...	...	2,390,966,920	1,966,810,964
Atomic Energy of Canada Limited —												
Budgetary	555,908,000	551,843,000	...	...	...	...	...	...	...	...	555,908,000	551,843,000
Canadian Nuclear Safety Commission												
Compliance program	44,893,862	41,778,894	...	...	...	...	...	...	...	...	44,893,862	41,778,894
Regulatory framework program	29,084,428	28,336,763	...	...	2,270,980	1,345,980	...	...	...	...	31,355,408	29,682,743
Licensing and certification program	25,224,065	25,198,405	...	...	...	105,602	...	...	...	...	25,224,065	25,304,007
Internal services	43,191,705	42,933,510	...	...	...	...	...	...	...	...	43,191,705	42,933,510
Total Agency — Budgetary	142,394,060	138,247,572	...	...	2,270,980	1,451,582	...	...	...	...	144,665,040	139,699,154

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Energy Board																		
Energy regulation program	40,437,850	44,003,153		...	...		4,340,067	122,719		...	...		...	...		44,777,917	44,125,872	
Energy information program	7,962,686	5,974,560		...	...		...	...		...	...		...	...		7,962,686	5,974,560	
Internal services	21,704,391	19,445,209		...	...		...	...		...	...		...	...		21,704,391	19,445,209	
Total Agency — Budgetary	70,104,927	69,422,922		...	...		4,340,067	122,719		...	...		...	...		74,444,994	69,545,641	
Northern Pipeline Agency																		
Oversee the planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline	1,871,191	1,784,196		...	...		1,476,212	135,946		...	...		...	...		3,347,403	1,920,142	
Total Agency — Budgetary	1,871,191	1,784,196		...	...		1,476,212	135,946		...	...		...	...		3,347,403	1,920,142	
Total Ministry — Budgetary	1,702,304,468	1,590,641,625		31,957,213	29,045,487		1,435,070,676	1,110,131,789		...	...		...	...		3,169,332,357	2,729,818,901	

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
					Department Grants				
...	62,500,000	...	...	62,500,000	Grant to the Canada Foundation for Sustainable Development Technology	...	62,500,000	...	...
...	2,911,000	...	(614,111)	2,296,889	Grants in support of organizations associated with the research, development and promotion of activities that contribute to departmental objectives	2,054,324	242,565	...	2,059,446
...	1,826,000	...	...	1,826,000	Grants in support of the Property value protection program and the Municipal tax revenue loss protection program associated with low-level radioactive waste clean-up in the Port Hope area	944,988	881,012	...	1,334,000
...	...	...	1,300,000	1,300,000	Implementation of the Port Hope Area Initiative	1,300,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	197,978,338
...	67,237,000	...	685,889	67,922,889	Total — Grants	4,299,312	63,623,577	...	201,371,784
					Contributions				
...	987,902,000	(337,486,000)	(84,294,730)	566,121,270	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	566,121,270	...	...	1,059,753,176
...	279,600,000	...	(126,405,000)	153,195,000	Clean Energy Fund program	26,469,464	126,725,536	...	90,640,884
...	236,430,000	...	1,005,128	237,435,128	Contributions in support of ecoENERGY for biofuels	130,046,621	107,388,507	...	156,766,128
...	143,139,000	...	(8,465,000)	134,674,000	Contributions in support of ecoENERGY for renewable power	127,584,238	7,089,762	...	125,737,467
...	135,846,000	(53,196,000)	(27,529,702)	55,120,298	(S) Payments to the Nova Scotia Offshore Revenue Account	55,120,298	...	...	157,288,886
...	28,104,000	...	1,500,000	29,604,000	Wind power production incentive contribution program	29,604,000	...	...	28,446,182
...	28,099,320	...	(2,520,211)	25,579,109	Contribution in support of the Investments in forest industry transformation program	21,705,420	3,873,689	...	17,748,255
...	27,926,000	...	(5,700,000)	22,226,000	Contributions in support of ecoENERGY innovation initiative	15,858,744	6,367,256	...	...
...	7,756,000	...	(4,409,075)	3,346,925	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	3,346,925	...	...	3,447,813
...	4,728,000	...	(500,000)	4,228,000	Renewal and enhancement of funding for the Forest Research Institute	4,228,000	...	...	4,878,000
...	3,900,000	...	(1,800,000)	2,100,000	Forest communities program	2,100,000	...	...	3,983,750
...	3,500,000	...	(199,889)	3,300,111	Climate change adaptation initiatives	766,569	2,533,542	...	10,800,053
...	3,466,700	...	(52,000)	3,414,700	Contribution program for African model forest initiative	3,284,597	130,103	...	2,664,586
...	3,450,000	...	(848,316)	2,601,684	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	2,601,684	...	...	2,240,265
...	1,980,000	...	...	1,980,000	Contributions in support of ecoENERGY Efficiency program	1,605,773	374,227	...	1,219,358

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	1,629,000	...	2,772,221	4,401,221	Contributions in support of organizations associated with the research, development and promotion of activities that contribute to departmental objectives	4,068,787	8,124,901
...	1,000,000	...	(685,930)	314,070	Contribution to the Aboriginal Forestry Initiative	279,012	371,000
...	750,000	...	140,000	890,000	GeoConnections program	889,965	197,400
...	558,000	...	(41,700)	516,300	Youth employment strategy	439,328	533,468
...	230,000	...	(116,500)	113,500	Contributions in support of ecoENERGY alternative fuel	113,357	56,536
...	...	...	27,372,800	27,372,800	Contributions in support of the Forest innovation program	27,361,766	38,071,091
...	...	...	16,671,820	16,671,820	Contribution in support of the Expanding market opportunities program	16,671,820	13,449,694
...	...	...	6,080,000	6,080,000	Contributions in support of the Isotope technology acceleration program to advance the development of alternatives to existing medical isotope production technologies	6,080,000	...
...	...	57,774,592	...	57,774,592	(S) Payments of the Crown Share Adjustment for Nova Scotia Offshore Petroleum Resources	57,774,592	580,848,501
...	...	...	...	...	Items not required for the current year	...	...
...	1,899,994,020	(332,907,408)	(208,026,084)	1,359,060,528	Total — Contributions	1,104,122,230	2,307,267,394
...	1,967,231,020	(332,907,408)	(207,340,195)	1,426,983,417	Total Department	1,108,421,542	2,508,639,178
Canadian Nuclear Safety Commission							
Grants							
...	75,000	...	...	75,000	Grants to enable the research, development and management of activities that contribute to the objectives of the Research and support program	75,000	73,300
Contributions							
...	925,000	...	...	925,000	Participant funding program	105,602	86,252
...	770,000	...	500,980	1,270,980	Contributions to enable the research, development and management of activities that contribute to the objectives of the Research and support program, and the Canadian safeguards support program	1,270,980	1,003,463
...	1,695,000	...	500,980	2,195,980	Total — Contributions	1,376,582	1,089,715
...	1,770,000	...	500,980	2,270,980	Total Agency	1,451,582	1,163,015

National Energy Board						
Contributions						
...	4,340,067	...	...	4,340,067	Participant funding program	122,719
...	4,340,067	...	...	4,340,067	Total Agency	4,217,348
...	4,340,067	...	...	4,340,067		201,886
National Pipeline Agency						
Contributions						
...	1,710,000	...	(233,788)	1,476,212	Contributions to conduct consultation activities, primarily with Aboriginal groups who could be affected by the Foothills Pipe Lines project	135,946
...	1,710,000	...	(233,788)	1,476,212	Total Agency	1,340,266
...	1,975,051,087	(332,907,408)	(207,073,003)	1,435,070,676	Total Ministry	135,946
						1,110,131,789
						324,938,887
						...
						2,510,675,590

(S) Statutory transfer payments.

Details of Respendable Amounts

Description	Authorities available for use in the current year \$	Authorities used in the current year \$	Authorities used in the previous year \$	Description	Authorities available for use in the current year \$	Authorities used in the current year \$	Authorities used in the previous year \$
Department				Landmass information	2,336,110	2,601,204	...
Budgetary (respendable revenues)				Sales of goods and services			
Investment in natural resource sectors				Internal services			
Sales of goods and services	800,500	136,816	...	Sales of goods and services	200,000	96,024	1,078
Miscellaneous revenues	53,600	27,735	...	Miscellaneous revenues	100,000	26,985	61,083
	854,100	164,551	...		300,000	123,009	62,161
Innovation for new products and processes				Economic opportunities for natural resources			
Sales of goods and services	2,800,000	2,797,653	...	Sales of goods and services	...	...	2,900,170
Miscellaneous revenues	100,000	95,572	...	Miscellaneous revenues	...	...	165,997
	2,900,000	2,893,225	...		...	...	3,066,167
Market access and diversification				Clean energy			
Sales of goods and services	100,000	13,013	...	Sales of goods and services	...	...	8,838,854
Miscellaneous revenues	100,000	19,240	...	Ecosystem risk management	...	...	3,105,595
	200,000	32,253	...	Sales of goods and services	...	...	91,776
				Miscellaneous revenues	...	...	3,197,371
Energy-efficient practices and lower-carbon energy sources					...	...
Sales of goods and services	450,000	332,326	...	Natural resources and landmass knowledge and systems	...	...	130,344
				Sales of goods and services			
Technology innovation				Adapting to a changing climate and hazard risk management			
Sales of goods and services	18,400,000	13,395,243	...	Sales of goods and services	...	...	6,916,892
Miscellaneous revenues	10,000	400	...	Miscellaneous revenues	...	...	261,307
	18,410,000	13,395,643	...		...	...	7,178,199
Responsible natural resource management				Geomatics Canada Revolving Fund			
Sales of goods and services	600,000	535,236	...		...	...	2,590,653
Miscellaneous revenues	170,000	144,630	...				
	770,000	679,866	...				
Protection for Canadians and natural resources				Total Ministry — Budgetary	33,333,410	25,969,583	25,063,749
Sales of goods and services	6,000,000	5,017,771	...				
Miscellaneous revenues	1,113,200	729,735	...				
	7,113,200	5,747,506	...				

Revenues

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Department					
Other revenues —					
Refunds of previous years' expenditures —			Sales of goods and services —		
Refunds of expenditures pertaining to purchased goods and services	1,022,983	1,014,912	Services of a regulatory nature —		
Refunds of expenditures pertaining to capital purchased	...	9,437	Cost recovery	110,275,100	104,469,436
Refunds of transfer payments — Subsidies and capital assistance	173,866	244,396	Other fees and charges —	(34,357)	152,355
Refunds of other transfer payments	36,229,511	9,700,598	Deferred revenue from services of a regulatory nature		
Adjustments to prior year's payables —				110,240,743	104,621,791
Adjustments pertaining to goods and services	34,198,439	10,972,130			
	71,624,799	21,941,473	Proceeds from the disposal of surplus Crown assets	41,537	12,504
			Miscellaneous revenues —		
Sales of goods and services —			Access to information	595	1,384
Rights and privileges —			Sundries	2,680	1,131
Royalties from licensing, permits and copyright	543,457,659	1,149,401,987		3,275	2,515
Licences and permits	1,741,979	1,784,196	Total Agency	110,534,360	104,864,997
	545,199,638	1,151,186,183	National Energy Board		
Lease and use of public property	297,535	126,252	Other revenues —		
Services of a regulatory nature	1,460,589	1,370,218	Refunds of previous years' expenditures —		
Services of a non-regulatory nature	20,916,003	20,191,796	Refunds of previous years' expenditures	60,772	47,279
Sales of goods and information products —			Adjustments to prior year's payables	...	6,576
Charts, maps and plans	546,257	2,772,952		60,772	53,855
Sales of others goods	1,966,012	...	Sales of goods and services —		
	2,512,269	2,772,952	Rights and privileges	750	625
Other fees and charges —			Services of a regulatory nature	70,192,686	64,925,924
Services to other government departments as per section 29.2 of the <i>Financial Administration Act</i>	110,904	...	Other fees and charges —		
Sundries	463,224,266	585,060,839	Interest on overdue accounts receivable	8,076	16,218
	463,335,170	585,060,839	Sundries	7,565	1,003
				15,641	17,221
	1,033,721,204	1,760,708,240		70,209,077	64,943,770
Proceeds from the disposal of surplus Crown assets	319,805	444,202			
Miscellaneous revenues —				52	52
Interest on overdue accounts receivables	96,938	114,261	Total Agency	70,269,901	64,997,677
Total Department	1,105,762,746	1,783,208,176	Northern Pipeline Agency		
Canadian Nuclear Safety Commission			Other revenues —		
Other revenues —			Refunds of previous years' expenditures —		
Refunds of previous years' expenditures —			Refunds of previous years' expenditures	12,463	2,857
Refunds of previous years' expenditures	39,439	96,611	Adjustments to prior year's payables	22,222	537
Adjustments to prior year's payables	209,366	131,576		34,685	3,394
	248,805	228,187			

19. 16 Natural Resources

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Sales of goods and services —		
Rights and privileges	...	27,594
Services of a regulatory nature	3,421,096	1,730,752
	3,421,096	1,758,346
Total Agency	3,455,781	1,761,740
Ministry Summary		
Other revenues —		
Refunds of previous years' expenditures	71,969,061	22,226,909
Sales of goods and services	1,217,592,120	1,932,032,147
Proceeds from the disposal of surplus Crown assets	361,394	456,758
Miscellaneous revenues	100,213	116,776
Total Ministry	1,290,022,788	1,954,832,590

Section 20

2012-2013

Public Accounts of Canada

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and
Ethics Commissioner

Senate Ethics Officer

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• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Real property services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

The Senate

Strategic Outcome — To provide the best possible environment for Senators to effectively contribute to federal legislation and public policy issues in the best interest of all Canadians.

• **Program Activity** — Senators and their Offices

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines. Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

• **Program Activity** — Administrative support

Provide the ongoing support services required for the effective, efficient and economical delivery of operating programs outlined under the other two program activities of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations. Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; repairs, trades and transportation services; corporate improvement including internal audit and strategic management.

• **Program Activity** — Chamber, committees and associations

Provide the support and services Senators require for their work in the Senate Chamber; standing, special and joint committees; and parliamentary associations. This includes procedural, legislative, and information products such as Speaker's rulings, legislative drafting, official publications and broadcasting; and administrative services such as budgets and logistics for meetings. Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs of operating the offices of Officers of the Senate; salaries of the Clerk's and Legislative Sectors; journals, reporting of debates and publications; committees, parliamentary associations and exchanges; broadcasting; and Senate Pages.

House of Commons

Strategic Outcome — Effective administrative and professional support for Members, both individually and collectively, in their roles as legislators and

representatives of 308 constituencies, in the Chamber, in committee and in caucus.

• **Program Activity** — Members and House officers

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and hold discussions with constituents about their concerns. In the Chamber, Members participate in debates and study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations for parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.

• **Program Activity** — House administration

House employees are responsible for providing services to Members elected during a Parliament. They also serve the House as an institution on a permanent basis by ensuring continuity from one Parliament to another, access to parliamentary records, and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety of areas such as: procedural, legislative and legal services; information technology and management; building management; security; food services; finance; human resources; and workplace health and safety. The staff of the House of Commons strives to support the institution and the Members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in caucus.

Strategic Outcome — An informed and accessible Parliament.

- **Program Activity** — Information support for Parliament

This Program Activity provides parliamentarians with information, documentation, research and analysis services to help them fulfill their roles as legislators and representatives and to support them in their efforts to make Parliament and information about Parliament accessible to the public.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Office of the Conflict of Interest and Ethics Commissioner

Strategic Outcome — The public can feel confident that public office holders and MPs are meeting the requirements of the conflict of interest compliance measures.

- **Program Activity** — Administration of the *Conflict of Interest Act* and the *Conflict of Interest Code for Members of the House of Commons*

The Commissioner provides confidential advice to Public Office Holders (POHs) and MPs about how to comply with the *Conflict of Interest Act* and the MP's Code respectively. She is also mandated to provide confidential advice to the Prime Minister about conflict of interest and ethics issues. The Commissioner may conduct an inquiry into whether a MP has contravened the Code or a

present or former POH has breached the Act. This program activity benefits Canadians by minimizing the possibility of conflicts arising between the private interests and public duties of POHs and MPs and provides for the resolution of those conflicts in the public interest should they arise.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Senate Ethics Officer

Strategic Outcome — Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

- **Program Activity** — Administration

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are:

- to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code;
- to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries;
- to conduct inquiries and investigations, if necessary, regarding compliance with the Code.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
The Senate							
...	57,933,343	...	...	57,933,343	1	Program expenditures	
...	7,592,303	...	(683,417)	6,908,886	(S)	Contributions to employee benefit plans	
...	...	...	...	...	(S)	Officers and Members of the Senate — Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account	
...	26,690,200	...	(367,385)	26,322,815			
...	92,215,846	...	(1,050,802)	91,165,044		Total Agency — Budgetary	
...	...	...	...	...			26,544,931
...
...	...	...	...	...			89,979,680
House of Commons							
...	290,903,894	...	...	290,903,894	5	Program expenditures	
...	1,586,114	...	...	1,586,114	5b	Program expenditures	
...	15,501,342	...	...	15,501,342	5c	Program expenditures	
...	290,903,894	17,087,456	...	307,991,350		Total — Vote 5	
...	36,785,091	...	(1,874,790)	34,910,301	(S)	Contributions to employee benefit plans	
...	...	...	...	...	(S)	Members of the House of Commons — Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	
...	118,246,048	...	(10,231,835)	108,014,213			
...	445,935,033	17,087,456	(12,106,625)	450,915,864		Total Agency — Budgetary	
...	...	...	...	...			117,234,469
...
...	...	...	...	...			427,234,906
Library of Parliament							
...	37,496,080	...	...	37,496,080	10	Program expenditures	
...	...	885,000	...	885,000	10b	Program expenditures — To authorize the transfer of appropriations	
...	...	950,000	...	950,000	10c	Program expenditures	
...	37,496,080	1,835,000	...	39,331,080		Total — Vote 10	
...	5,134,976	...	(37,808)	5,097,168	(S)	Contributions to employee benefit plans	
...			
...	42,631,056	1,835,000	(37,808)	44,428,248		Total Agency — Budgetary	
...	...	...	...	...			297
...
...	...	...	...	...			41,307,604

Office of the Conflict of Interest and Ethics Commissioner

...	6,338,000	...	...	6,338,000	15 (S)	...	...	5,698,200	639,800	...	5,893,494
...	794,288	...	(39,039)	755,249		...	...	755,249	...	...	744,367
...	7,132,288	...	(39,039)	7,093,249		...	...	6,453,449	639,800	...	6,637,861
Total Agency — Budgetary											
Senate Ethics Officer											
...	701,697	...	...	701,697	20 (S)	...	...	569,694	132,003	...	709,569
...	105,600	...	(25,663)	79,937		...	...	79,937	...	...	89,873
...	807,297	...	(25,663)	781,634		...	...	649,631	132,003	...	799,442
...	588,721,520	18,922,456	(13,259,937)	594,384,039		...	...	570,349,790	24,034,249	...	565,959,493
Total Ministry — Budgetary											

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

- (1) Treasury Board Vote 5 — Government contingencies.
Treasury Board Vote 10 — Government-wide initiatives.
Treasury Board Vote 15 — Compensation adjustments.
Treasury Board Vote 25 — Operating budget carry forward.
Treasury Board Vote 30 — Paylist requirements.
Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate																		
Senators and their offices	42,522,365	42,994,148	...	...	45,651	45,651	...	...	...	...	...	...	...	...	42,568,016	43,039,799	...	...
Administrative support	31,093,566	28,822,335	...	...	...	...	...	...	...	...	...	...	...	...	31,093,566	28,822,335	...	...
Chamber, committees and associations	17,130,187	16,646,379	...	...	373,275	373,275	...	...	...	...	...	...	...	...	17,503,462	17,019,654	...	...
Total Agency — Budgetary	90,746,118	88,462,862	...	...	418,926	418,926	...	...	...	...	...	...	...	...	91,165,044	88,881,788	...	...
House of Commons																		
Members and House officers	256,765,469	240,863,647	...	...	884,932	824,564	...	...	13,224	13,224	...	...	...	...	257,637,177	241,674,987	...	...
House administration	194,177,397	189,170,368	...	...	55,123	45,449	...	...	953,833	953,833	...	...	...	...	193,278,687	188,261,984	...	...
Sub-total	450,942,866	430,034,015	...	...	940,055	870,013	...	...	967,057	967,057	...	...	...	...	450,915,864	429,936,971	...	...
Revenues netted against expenditures	(967,057)	(967,057)	...	...	...	...	...	...	(967,057)	(967,057)	...	...	...	...	...	...	...	...
Total Agency — Budgetary	449,975,809	429,066,958	...	...	940,055	870,013	...	...	...	...	...	...	...	...	450,915,864	429,936,971	...	...
Library of Parliament																		
Information support for Parliament	34,536,055	34,019,434	...	...	...	...	...	...	1,000,000	703,122	...	...	...	...	33,536,055	33,316,312	...	...
Internal services	10,142,193	11,111,639	750,000	...	...	...	...	...	...	...	...	...	...	...	10,892,193	11,111,639	...	...
Sub-total	44,678,248	45,131,073	750,000	...	...	...	...	...	1,000,000	703,122	...	...	...	...	44,428,248	44,427,951	...	...
Revenues netted against expenditures	(1,000,000)	(703,122)	...	...	...	...	...	...	(1,000,000)	(703,122)	...	...	...	...	...	...	...	...
Total Agency — Budgetary	43,678,248	44,427,951	750,000	...	...	...	...	...	...	...	...	...	...	...	44,428,248	44,427,951	...	...
Office of the Conflict of Interest and Ethics Commissioner																		
Administration of the <i>Conflict of Interest Act</i> and the <i>Conflict of Interest Code for Members of the House of Commons</i>	4,896,099	4,304,011	...	...	...	...	...	...	...	...	...	...	...	...	4,896,099	4,304,011	...	...
Internal services	2,197,150	2,149,438	...	...	...	...	...	...	...	...	...	...	...	...	2,197,150	2,149,438	...	...
Total Agency — Budgetary	7,093,249	6,453,449	...	...	...	...	...	...	...	...	...	...	...	...	7,093,249	6,453,449	...	...
Senate Ethics Officer — Budgetary	781,634	649,631	...	...	...	...	...	...	...	...	...	...	...	...	781,634	649,631	...	...
Total Ministry — Budgetary	592,275,058	569,060,851	750,000	...	1,358,981	1,288,939	...	...	...	...	...	...	...	...	594,384,039	570,349,790	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	167,000	...	(121,349)	45,651	The Senate Grants	45,651	...
...	380,000	...	(6,725)	373,275	(S) Pensions to retired senators	373,275	...
...	547,000	...	(128,074)	418,926	Contributions	418,926	...
...	940,055	...	...	940,055	Contributions to parliamentary associations	870,013	...
...	940,055	...	...	940,055	Total Agency	70,042	...
...	1,487,055	...	(128,074)	1,358,981	House of Commons	886,467	...
...	940,055	...	...	940,055	Contributions	870,013	...
...	940,055	...	...	940,055	Payments to parliamentary and procedural associations	70,042	...
...	940,055	...	...	940,055	Total Agency	886,467	...
...	1,487,055	...	(128,074)	1,358,981	Total Ministry	1,288,939	...
...	1,487,055	...	(128,074)	1,358,981	Total Ministry	1,288,939	...

(S) Statutory transfer payment.

Details of Spendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (respendable revenues)			
Members and House officers	...	...	22,231
Proceeds from the disposal of assets	13,224	13,224	29,645
Parliamentary associations' membership fees	...	...	74
Other recoveries	13,224	13,224	51,950
House administration			
Proceeds from the disposal of assets	20,101	20,101	6,960
Transfers from parliamentary restaurant	858,001	858,001	666,789
Other recoveries	75,731	75,731	37,054
	953,833	953,833	710,803
Total Agency — Budgetary	967,057	967,057	762,753
Library of Parliament			
Budgetary (respendable revenues)			
Information support for Parliament	1,000,000	703,122	839,700
Total Agency — Budgetary	1,000,000	703,122	839,700
Total Ministry — Budgetary	1,967,057	1,670,179	1,602,453

Revenues

Description	Current year	Previous year
	\$	\$
The Senate		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	152,846	38,465
Adjustments to prior year's payables	1,074,237	354,759
	1,227,083	393,224
Proceeds from the disposal of surplus Crown assets	41,211	20,375
Miscellaneous revenues —		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	12,861	1,101
Total Agency	1,281,155	414,700
House of Commons		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	218,841	301,354
Adjustments to prior year's payables	114,456	38,959
	333,297	340,313
Sales of goods and services —		
Sales of goods and information products	858,001	666,789
Other fees and charges —		
Users charges respendable	42,320	65,529
Other	46,635	1,244
	88,955	66,773
	946,956	733,562
Proceeds from the disposal of surplus Crown assets	20,101	29,191
Total Agency	1,300,354	1,103,066
Library of Parliament		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	...	235
Adjustments to prior year's payables	29,670	53,110
	29,670	53,345
Sales of goods and services —		
Sales of goods and information products	714,218	858,405
Proceeds from the disposal of surplus Crown assets	5,124	...
Total Agency	749,012	911,750

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Office of the Conflict of Interest and Ethics Commissioner		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	4,560	...
Adjustments to prior year's payables	6,109	6,311
	10,669	6,311
Miscellaneous revenues —		
Revenues from penalties	1,900	800
Total Agency	12,569	7,111
Ministry Summary		
Other revenues —		
Refunds of previous years' expenditures	1,600,719	793,193
Sales of goods and services	1,661,174	1,591,967
Proceeds from the disposal of surplus Crown assets	66,436	49,566
Miscellaneous revenues	14,761	1,901
Total Ministry	3,343,090	2,436,627

Section 21

2012-2013

Public Accounts of Canada

Privy Council

Department

**Canadian Intergovernmental Conference
Secretariat**

**Canadian Transportation Accident
Investigation and Safety Board**

Chief Electoral Officer

**Office of the Commissioner of Official
Languages**

**Public Appointments Commission
Secretariat**

Security Intelligence Review Committee

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — The Government's agenda and decision making are supported and implemented and the institutions of government are supported and maintained.

- **Program Activity** — Prime Minister and portfolio ministers' support and advice

The Privy Council Office (PCO) supports the Prime Minister in carrying out his unique responsibilities as Head of Government. PCO provides professional and non-partisan advice to the Prime Minister on policies, democratic reform, intergovernmental affairs, legislation and parliamentary issues facing the Government, appointments and machinery of government issues. PCO, as appropriate, consults with stakeholders, conducts research and performs a challenge function. PCO also supports the ministers in the Prime Minister's portfolio. PMO and the offices of the portfolio ministers have budgets to carry out their operations.

- **Program Activity** — Cabinet and Cabinet committees' advice and support

To ensure the smooth functioning of Cabinet decision making, PCO provides policy advice and secretariat support to the Cabinet and Cabinet committees, preparing briefing materials and distributing agendas and Cabinet documents. It facilitates integration across the federal community in support of the implementation of the Government's agenda by departments and agencies. PCO engages in consultation with departments and agencies, provides a challenge function during the policy development process and researches issues. PCO also ensures that proposals take into account issues related to implementation, communications, parliamentary affairs and federal-provincial-territorial relations.

- **Program Activity** — Public service leadership and direction

PCO sets strategic direction for the Public Service to foster a high-performing and accountable Public Service that has the talent, leadership capacity, and management frameworks to provide advice on and implement the Government's agenda. It also plays a key role in the management development and succession planning for senior leaders in the Public Service.

- **Program Activity** — Commissions of inquiry

The Commissions of inquiry have budgets to carry out their operations. Additionally, PCO provides financial and administrative support as well as a broad range of expertise to assist commissions of inquiry in fulfilling their mandates.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Intergovernmental Conference Secretariat

Strategic Outcome — Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

- **Program Activity** — Conference services

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level of federal-provincial-territorial and provincial-territorial conferences.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Transportation Accident Investigation and Safety Board

Strategic Outcome — Risks to the safety of the transportation system are reduced.

- **Program Activity** — Air investigations

The Air Investigations Program Activity conducts independent investigations into selected air transportation occurrences in or over Canada, and in certain circumstances internationally, to identify causes and contributing factors. This program also publishes investigation reports, formulates recommendations to improve safety, communicates safety information, undertakes outreach activities to advocate for changes, and follows up on responses to recommendations. The Air Investigations Program Activity also fulfills Canada's obligations related to transportation safety as required by the International Civil Aviation Organization.

tion. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the Transportation Safety Board Regulations, and the Annex 13 of the Convention on International Civil Aviation

- **Program Activity** — Rail investigations

The Rail Investigations Program Activity conducts independent investigations into selected rail transportation occurrences to identify causes and contributing factors. This program also publishes investigation reports, formulates recommendations to improve safety, communicates safety information, undertakes outreach activities to advocate for change, and follows up on responses to recommendations. The Rail Investigations Program Activity also provides assistance, upon request, to the provinces and territories for the investigation of short-line railway occurrences under provincial or territorial jurisdiction. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the Transportation Safety Board Regulations.

- **Program Activity** — Marine investigations

The Marine Investigations Program Activity conducts independent investigations into selected marine transportation occurrences in Canada, and in certain circumstances internationally to identify causes and contributing factors. This program also publishes investigation reports, formulates recommendations to improve safety, communicates safety information undertakes outreach activities to advocate for change, and follows up on responses to recommendations. The Marine Investigations Program Activity also fulfills some of Canada's obligations related to transportation safety as required by the International Maritime Organization. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the Transportation Safety Board Regulations, and the Casualty Investigation Code of the International Maritime Organization.

- **Program Activity** — Pipeline investigations

The Pipeline Investigations Program Activity conducts independent investigations into selected pipeline occurrences under federal jurisdiction within Canada to identify causes and contributing factors. This program also publishes investigation reports, formulates recommendations to improve safety, communicates safety information, undertakes outreach activities to advocate for change, and follows up on responses to recommendations. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the Transportation Safety Board Regulations.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Chief Electoral Officer

Strategic Outcome — An accessible electoral framework that Canadians trust and use.

- **Program Activity** — Regulation of electoral activities

This program activity provides Canadians with an electoral process that is fair, transparent and in compliance with the *Canada Elections Act*. Within this program activity, Elections Canada is responsible for administering the political financing provisions of the Act. This includes monitoring compliance, disclosure and reporting of financial activities, and enforcing electoral legislation.

- **Program Activity** — Electoral operations

This program activity allows Elections Canada to deliver fair and efficient electoral events whenever they may be required so that Canadians are able to exercise their democratic right to vote during a federal general election, by-election or referendum by providing an accessible and constantly improved electoral process responsive to the needs of electors.

- **Program Activity** — Electoral engagement

This program activity promotes and sustains the Canadian electoral process. It provides Canadians with electoral education and information programs so that they can make informed decisions about their engagement in the electoral process. It also aims to improve the electoral framework by consulting and sharing electoral practices with other stakeholders.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Office of the Commissioner of Official Languages

Strategic Outcome — Rights guaranteed by the *Official Languages Act* are protected and linguistic duality is promoted as a fundamental value of Canadian society.

- **Program Activity** — Linguistic duality promotion

Through this program activity, Canadians gain a better understanding of the core value of linguistic duality. Official language communities benefit from the increased understanding and openness of institutions and

the general population. The Office of the Commissioner of Official Languages (OCOL) works with Parliamentarians, federal institutions and other organizations subject to the *Official Languages Act*, official language communities and the Canadian public in promoting linguistic duality. OCOL builds links between federal institutions, official language communities and the different levels of government to help them better understand the needs of official language communities, the importance of bilingualism and the value of respecting Canada's linguistic duality. To fulfill its promotion role, OCOL conducts research, studies and public awareness activities as well as intervenes with senior federal officials so that they instill a change in culture to fully integrate linguistic duality in their organizations.

• **Program Activity** — Linguistic rights protection

Through this program activity, Canadians have a mechanism for recourse when they feel their language rights have been violated. Federal institutions and other organizations subject to the Act have an increased awareness of their obligations. The Office of the Commissioner of Official Languages investigates complaints filed by citizens who believe their language rights have not been respected, evaluates compliance with the *Official Languages Act* by federal institutions and other organizations subject to the Act through performance measurements and audits, and intervenes proactively to prevent non-compliance with the Act. As well, the Office may intervene before the courts in cases that deal with non-compliance to the *Official Languages Act*.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Public Appointments Commission Secretariat

Strategic Outcome — To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown Corporations.

• **Program Activity** — Oversight of the Governor-in-Council appointments

This covers the activities relating to and including support to develop and establish a code of practice for appointments by the Governor in Council and ministers to agencies, boards, commissions and Crown corporations; oversee, review and report on the selection process for appointments and reappointments by the Governor in Council to agencies, boards, commissions and Crown corporations, and to ensure that every such process is widely made public and conducted in a fair, open and transparent manner and that the appointments are based on merit; evaluate and approve the selection processes proposed by ministers to fill vacancies and determine reappointments within their portfolios, monitor and review those processes and ensure that they are implemented as approved; audit appointment policies and practices in order to determine whether the code of practice is being observed; report publicly on compliance with the code of practice; and provide public education and training of public servants involved in appointments and reappointments processes regarding the code of practice.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Security Intelligence Review Committee

Strategic Outcome — The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.

• **Program Activity** — Reviews

Conduct reviews of CSIS's duties and functions to examine questions of appropriateness, adequacy and effectiveness and ensure that CSIS is acting lawfully. Develop research plans to identify reviews to be conducted throughout the year. Through a comprehensive and multifaceted program of research, examine various aspects of CSIS's operations and activities to prepare a retrospective analysis for the Committee's approval. Each review assesses CSIS's performance and may include findings and non-binding recommendations. These reviews are submitted to the Director of CSIS, the Inspector General, CSIS and in special circumstances, the Minister of Public Safety. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The objective is to provide Parliament and Canadians with "snapshots" of past CSIS operations which over time, provide a comprehensive picture of CSIS's performance.

• **Program Activity** — Complaints

Receive and inquire into complaints about CSIS brought by individuals or groups, as an independent, quasi-judicial administrative tribunal. Complaints may concern an "act or thing" done by CSIS; denials of security clearances; referrals from the Canadian Human Rights Commission; Minister's reports with respect to the *Citizenship Act*; and complaints concerning an act or thing done by CSIS in relation to Transport Canada's

Passenger Protect Program and Marine Transportation Security Clearance Program. After accepting jurisdiction, the Committee conducts pre-hearing conferences, presides over complaints hearings and prepares complaints reports which include findings and non-binding recommendations. These reports are submitted to the Minister of Public Safety, the Director of CSIS and a vetted version is provided to the complainant. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The Committee's decisions are intended to provide a fair and timely resolution of complaints and are subject to judicial review by the Federal Court of Canada.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	111,793,073	...	...	111,793,073	1	Department				
	...	...	...	...	1a	Program expenditures				
	...	...	...	...		Program expenditures — To authorize the transfer of appropriations				
	...	1,320,111	...	1,320,111	1b	Program expenditures — To authorize the transfer of appropriations				
	...	2,574,327	...	2,574,327		Transfer from: Vote 1 (Foreign Affairs and International Trade)				
	...	...	92,500	92,500		Vote 1 (Treasury Board)				
	...	...	2,112,728	2,112,728		TB Vote 15 ⁽¹⁾				
	...	...	31,728	31,728		TB Vote 25 ⁽¹⁾				
	...	...	6,017,292	6,017,292		TB Vote 30 ⁽¹⁾				
	...	...	5,571,496	5,571,496						
...	111,793,073	3,894,438	13,825,744	129,513,255	(S)	Total — Vote 1	114,953,289	14,559,966	...	138,212,059
...	14,578,036	...	259,766	14,837,802	(S)	Contributions to employee benefit plans	14,837,802	...	...	16,758,066
...	159,731	...	...	159,731	(S)	Prime Minister — Salary and motor car allowance	159,731	...	...	159,751
...	77,516	...	(3,542)	73,974	(S)	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie — Salary and motor car allowance	73,974	...	...	77,537
...	77,516	...	(16)	77,500	(S)	Leader of the Government in the Senate — Salary and motor car allowance	77,500	...	...	77,520
...	77,516	...	...	77,516	(S)	Leader of the Government in the House of Commons — Salary and motor car allowance	77,516	...	...	77,537
...	2,000	...	...	2,000	(S)	Minister of State and Chief Government Whip — Motor car allowance	2,000	...	...	2,020
...	2,000	...	...	2,000	(S)	Minister of State (Democratic Reform) — Motor car allowance	2,000	...	...	2,020
48,630	...	...	17,491	66,121	(S)	Spending of proceeds from the disposal of surplus Crown assets	48,629	...	17,492	63,303
48,630	126,767,388	3,894,438	14,099,443	144,809,899		Total Department — Budgetary	130,232,441	14,559,966	17,492	155,429,813
Canadian Intergovernmental Conference Secretariat										
...	6,144,362	...	...	6,144,362	5	Program expenditures				
...	...	...	947	947		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	307,895	307,895		TB Vote 25 ⁽¹⁾				
...	...	...	140,897	140,897		TB Vote 30 ⁽¹⁾				
...	...	...	(57)	(57)		Transfer to Vote 7				
...	6,144,362	...	449,682	6,594,044		Total — Vote 5	4,829,776	1,764,268	...	5,227,416

Ministry Summary — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	2,250,457	...	56,407	2,306,864	(S)	Contributions to employee benefit plans	...
...	...	...	401	401	(S)	Spending of proceeds from the disposal of surplus Crown assets	...
...	20,611,145	...	1,554,268	22,165,413		Total Agency — Budgetary	21,134,016
...	...	...	...	...		Total Agency — Budgetary	1,031,397
...	...	...	...	...		Public Appointments Commission Secretariat ⁽²⁾	...
...	945,000	...	...	945,000	25	Program expenditures	...
...	...	...	47,250	47,250		Transfer from TB Vote 25 ⁽¹⁾	...
...	945,000	...	47,250	992,250		Total — Vote 25	...
...	122,672	...	(122,672)	...	(S)	Contributions to employee benefit plans	...
...	1,067,672	...	(75,422)	992,250		Total Agency — Budgetary	992,250
...	...	...	...	...		Security Intelligence Review Committee	...
...	2,240,640	...	...	2,240,640	30	Program expenditures	...
...	...	1	...	1	30b	Program expenditures — To authorize the transfer of appropriations	...
...	...	...	143,655	143,655		Transfer from: Vote 1 (Public Safety and Emergency Preparedness)	...
...	...	...	135,421	135,421		TB Vote 25 ⁽¹⁾	...
...	...	...	295,456	295,456		TB Vote 30 ⁽¹⁾	...
...	2,240,640	1	574,532	2,815,173		Total — Vote 30	2,635,875
...	293,408	...	(28,010)	265,398	(S)	Contributions to employee benefit plans	...
...	...	...	147	147	(S)	Spending of proceeds from the disposal of surplus Crown assets	...
...	2,534,048	1	546,669	3,080,718		Total Agency — Budgetary	2,901,273
...	331,807,219	(4,041,196)	5,919,682	333,749,677		Total Ministry — Budgetary	310,659,680
63,972	...	...	...	...		Total Ministry — Budgetary	45,719
...	...	...	...	...		Total Ministry — Budgetary	567,459,871

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) Order in Council P.C. 2012-0964 repeals Order in Council P.C. 2006-0223 which established the Public Appointments Commission. No expenditures were incurred during the fiscal year.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Prime Minister and portfolio ministers support and advice	73,308,494	68,183,596	...	...	...	...	...	...	...	...	73,308,494	68,183,596
Cabinet and Cabinet committees, advice and support	16,670,983	14,917,947	...	...	...	...	...	...	...	...	16,670,983	14,917,947
Public service leadership and direction	2,969,824	2,673,659	...	...	...	...	...	...	...	...	2,969,824	2,673,659
Commissions of inquiry	2,799,811	2,513,778	...	...	125,000	44,601	...	...	...	...	2,924,811	2,558,379
Internal services	49,009,787	41,970,029	...	...	...	...	74,000	71,169	...	...	48,935,787	41,898,860
Sub-total	144,758,899	130,259,009	...	...	125,000	44,601	74,000	71,169	...	...	144,809,899	130,232,441
Revenues netted against expenditures	(74,000)	(71,169)	...	...	...	...	(74,000)	(71,169)	...	...	...	...
Total Department — Budgetary	144,684,899	130,187,840	...	...	125,000	44,601	...	...	...	...	144,809,899	130,232,441
Canadian Intergovernmental Conference Secretariat												
Conference services	4,151,849	3,344,606	...	...	...	...	...	...	...	...	4,151,849	3,344,606
Internal services	2,767,900	1,810,874	...	...	...	...	...	...	...	...	2,767,900	1,810,874
Total Agency — Budgetary	6,919,749	5,155,480	...	...	...	...	...	...	...	...	6,919,749	5,155,480
Canadian Transportation Accident Investigation and Safety Board												
Air investigations	14,302,345	13,670,313	...	...	...	...	...	...	...	...	14,302,345	13,670,313
Rail investigations	4,920,591	4,703,146	...	...	...	...	...	...	...	...	4,920,591	4,703,146
Marine investigations	6,100,861	5,831,259	...	...	...	...	...	...	...	...	6,100,861	5,831,259
Pipeline investigations	478,208	457,077	...	...	...	...	...	...	...	...	478,208	457,077
Internal services	7,317,864	6,994,482	...	...	...	...	...	...	...	...	7,317,864	6,994,482
Total Agency — Budgetary	33,119,869	31,656,277	...	...	...	...	...	...	...	...	33,119,869	31,656,277
Chief Electoral Officer												
Regulation of electoral activities	14,359,341	13,187,481	...	...	24,321,682	24,321,682	...	...	...	...	38,681,023	37,509,163
Electoral operations	38,089,407	37,009,414	...	...	...	...	...	...	...	...	38,089,407	37,009,414
Electoral engagement	8,106,174	7,860,678	...	...	...	...	...	...	...	...	8,106,174	7,860,678
Internal services	37,785,175	37,200,938	...	...	...	...	...	...	...	...	37,785,175	37,200,938
Total Agency — Budgetary	98,340,097	95,258,511	...	...	24,321,682	24,321,682	...	...	...	...	122,661,779	119,580,193

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Office of the Commissioner of Official Languages																		
Linguistic duality promotion	6,984,070	6,494,480		...	...		...	...		...	...		...	...		6,984,070	6,494,480	
Linguistic rights protection	6,808,158	6,321,862		...	...		...	...		...	...		...	...		6,808,158	6,321,862	
Internal services	8,373,185	8,317,674		...	...		...	...		...	...		...	...		8,373,185	8,317,674	
Total Agency — Budgetary	22,165,413	21,134,016		...	...		...	...		...	...		...	...		22,165,413	21,134,016	
Public Appointments Commission Secretariat																		
Oversight of the Governor-in-Council appointments	892,250	...		...	...		...	...		...	...		...	...		892,250	...	
Internal services	100,000	...		...	...		...	...		...	...		...	...		100,000	...	
Total Agency — Budgetary	992,250	...		...	...		...	...		...	...		...	...		992,250	...	
Security Intelligence Review Committee																		
Reviews	1,251,143	1,053,569		...	...		...	...		...	...		...	...		1,251,143	1,053,569	
Complaints	893,140	513,789		...	...		...	...		...	...		...	...		893,140	513,789	
Internal services	936,435	1,333,915		...	...		...	...		...	...		...	...		936,435	1,333,915	
Total Agency — Budgetary	3,080,718	2,901,273		...	...		...	...		...	...		...	...		3,080,718	2,901,273	
Total Ministry — Budgetary	309,302,995	286,293,397		...	...		24,446,682	24,366,283		...	...		...	...		333,749,677	310,659,680	

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	25,000	100,000	...	125,000	Department Contributions				
...	25,000	100,000	...	125,000	Contribution program for the Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River	44,601	80,399	...	2,773,288
...	25,000	100,000	...	125,000	Total Department	44,601	80,399	...	2,773,288
Chief Electoral Officer									
Other transfer payments									
...	31,263,664	(7,935,636)	(56,325)	23,271,703	(S) Quarterly allowances to registered eligible political parties for auditor's fee and subsidies to electoral district associations (political financing provision under the <i>Canada Elections Act</i>)	23,271,703	...	...	30,188,419
...	...	...	446,587	446,587	Reimbursement of elections expenses to candidates and parties for the 41 st General Election (political financing provision under the <i>Canada Elections Act</i>)	446,587	...	...	59,713,253
...	...	...	540,083	540,083	Reimbursement of election expenses to eligible candidates for the March 2012 by-elections (political financing provision under the <i>Canada Elections Act</i>)	540,083	...	...	...
...	...	...	63,309	63,309	(S) Reimbursement of eligible election expenses of other general elections and by-elections, to eligible political parties and candidates	63,309	...	...	(112,051) ⁽¹⁾
...	31,263,664	(7,935,636)	993,654	24,321,682	Total Agency	24,321,682	...	...	89,789,621
...	31,288,664	(7,835,636)	993,654	24,446,682	Total Ministry	24,366,283	80,399	...	92,562,909

(S) Statutory transfer payment.

(1) Amends reporting in previous year's *Public Accounts of Canada*.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Internal services	74,000	71,169	...
Total Ministry — Budgetary	74,000	71,169	...

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Refunds of previous years' expenditures —		
Salaries	40,138	52,319
Purchase of goods and services	24,081	115,413
Adjustments to prior year's payables	311,079	714,841
	375,298	882,573
Proceeds from the disposal of surplus Crown assets	17,491	48,630
Miscellaneous revenues —		
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	565	489
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	4,119	3,863
Internal support services	71,169	72,966
Sundries	2,524	1,009
	78,377	78,327
Total Department	471,166	1,009,530
Canadian Intergovernmental Conference Secretariat		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	...	2,375
Adjustments to prior year's payables	17,242	6,050
	17,242	8,425
Miscellaneous revenues —		
Provincial governments contributions	1,103,200	1,082,506
Total Agency	1,120,442	1,090,931
Canadian Transportation Accident Investigation and Safety Board		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	6,904	8,547
Adjustments to prior year's payables	1,864	9,989
	8,768	18,536

Description	Current year	Previous year
	\$	\$
Sales of goods and services —		
Other fees and charges —		
Access to information program — Fees	235	2,785
Section 29.1 of the <i>Financial Administration Act</i> —		
Repayment by provinces for various investigations	37,020	32,915
	37,255	35,700
Proceeds from the disposal of surplus Crown assets	38,558	20,572
Miscellaneous revenues	103	...
Total Agency	84,684	74,808
Chief Electoral Officer		
Other revenues —		
Refunds of previous years' expenditures —		
Adjustments to prior year's payables	9,046	17,121
Proceeds from the disposal of surplus Crown assets	10,789	1,174
Miscellaneous revenues —		
Interest on overdue accounts receivable	1,364	10,731
Interest and penalties	...	54,500
Overpayment — Leadership contestant contributions	2,343	6,129
Forfeiture election deposits	...	7,000
Surplus — Candidates election expenses	11,664	4,458
Anonymous donations to candidates / political parties	5,263	2,353
Miscellaneous revenues	16,525	...
Refund of excess contributions	86,495	125,862
Proceeds from other court awards	...	82,948
Sundries	500	576
	124,154	294,557
Total Agency	143,989	312,852
Office of the Commissioner of Official Languages		

Section 22

2012-2013

Public Accounts of Canada

Public Safety and Emergency Preparedness

Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service of Canada

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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• Program Activity — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — A safe and resilient Canada.

• Program Activity — Countering crime

Crime continues to be a significant preoccupation among Canadians and they recognize the importance of the federal government's role in responding to crime issues across the country. The Countering crime program activity provides federal policy leadership, coordination and program support on a continuum of activities related to the prevention of crime, the enforcement of law, and the rehabilitation of those who have committed criminal offences. The intent of this program activity is to reduce the likelihood of criminality by working in close collaboration with partners in the provinces and territories to design and deliver programs that are specific and appropriate to regions and communities.

• **Program Activity** — Emergency management
Without an all-hazards emergency management program, Canadians would be more vulnerable to a range

of threats and disasters, and federal/provincial/territorial governments would be unable to plan for, and respond to, emergencies in a coordinated and systemic manner. Public Safety Canada works to protect Canada and Canadians by providing national leadership and setting a clear direction for emergency management and critical infrastructure protection for the Government of Canada as stipulated in the *Emergency Management Act* of 2007. This is achieved through emergency management policy and planning, provision of training and exercises and research activities that support a unified emergency management system. The Department develops and maintains the federal government's capacity to manage emergencies, monitors and coordinates the federal response and provides support to provinces and territories when federal assistance is needed. The Department also promotes public awareness of emergency management to Canadians and businesses directly. Working closely with international counterparts, federal departments, provinces, territories, the first responder community and industry to address all hazards (natural, technological and human induced), this program aims to foster a safe and resilient Canada through policy and program coordination across the four pillars of emergency management: prevention/mitigation, preparedness, response and recovery.

• Program Activity — National security

The National security program at Public Safety Canada exists to ensure Canada is prepared for and can respond to a range of national security threats. The threat environment faced by Canadians is becoming increasingly complex, underlining the relevance of this program for the security of Canadians. The National security program undertakes to coordinate the efforts of the Public Safety Portfolio and broader government departments and agencies on matters relevant to national security. In order to achieve this, the program works cooperatively with operational and policy partners to provide the Government with strategic advice on rapidly evolving

and often sensitive issues. This advice complements the advice from Portfolio agencies that have operational expertise in such areas as intelligence collection and analysis, investigations or border control. The National security program also assists the Minister and Deputy Minister in fulfilling key statutory obligations, coordinates, analyses and develops policy on complex issues, including the listing and delisting of terrorist entities, radicalization leading to violence, the proliferation of weapons of mass destruction, and seeks to identify and close the gaps in Canada's ability to deal with national security related threats. Because of their complexity, importance, and potential impact on individual rights, national security legislation, programs and policies must be well founded, well governed, and well executed; this program plays a central role in supporting decision makers in achieving this goal on behalf of Canadians.

• Program Activity — Border strategies

The Border strategies program at Public Safety Canada provides federal policy leadership, coordination and coherence on a variety of border issues such as customs, immigration, and cross-border law enforcement in order to ensure that security objectives are achieved in a manner that facilitates the flow of legitimate trade and travel and reduces security related risks. The intent of this program is to promote the safety and economic well being of Canadians through supporting secure and efficient management of Canada's borders. This program also advances critical infrastructure objectives through effective coordination among federal departments and agencies and partnerships with industry sectors. In order to achieve this result, the program develops and supports a focused border management agenda, leads ongoing dialogue between Canada and the United States on strategic and operational border policy issues, implements cross-border arrangements relating to the movement of goods and people during emergencies, and provides policy advice, leadership and horizontal coordination to Public Safety Portfolio

agencies and other federal departments regarding border issues. This program plays a central role in supporting the Government in making fully informed decisions concerning border policy, border management and cross-border law enforcement for the benefit of Canadians.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canada Border Services Agency

Strategic Outcome — International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.

- **Program Activity** — Admissibility determination

Through the Admissibility determination program activity, the CBSA develops, maintains and administers the policies, regulations, procedures and partnerships that enable border services officers to intercept people and goods that are inadmissible to Canada and to process legitimate people and goods seeking entry into Canada within established service standards. In addition, the Agency develops, maintains and administers the policies, regulations, procedures and partnerships to control the export of goods from Canada. In the traveller stream, border services officers question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. Border services officers will then make a decision to grant entry or refer a person for further processing (e.g. payment of duties and taxes, issuance of a document), and/or for a physi-

cal examination. In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. Border services officers review the status of pre-arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a border services officer may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized or penalties imposed. With some exceptions, all goods being exported from Canada must be reported "in writing" to the CBSA.

- **Program Activity** — Immigration enforcement

The Immigration enforcement program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada. Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer. Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's Delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim is abandoned, withdrawn or denied by the IRB.

- **Program Activity** — Risk assessment program

The Risk assessment program activity "pushes the border out" by seeking to identify high-risk people, goods and conveyances as early as possible in the travel and trade continuum to prevent inadmissible people and

goods from entering Canada. This benefits the travelling public and the trade community by enabling the Agency to focus its examination and interdiction activities on high-risk people and goods; thereby facilitating the entry of low-risk travelers and goods. The Agency uses automated risk assessment systems and intelligence to identify potential risks to the security and safety of people and goods.

- **Program Activity** — Revenue and trade management

The Revenue and trade management program ensures that duties and taxes owed to the Government of Canada are collected in compliance with Canadian trade and imports reporting requirements. For the purposes of this program description, "duties" means any duties or taxes levied or imposed on imported goods under certain Acts that the CBSA is responsible for administering. The Program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. Through its work on free trade negotiations, the Program helps to strengthen international rules related to trade and open new markets for Canadians.

- **Program Activity** — Secure and trusted partnerships

Through the Secure and trusted partnerships program activity, the CBSA works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (e.g. World Customs Organization SAFE Framework of Standards) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus

examination efforts on identifying travellers and traders of unknown or higher risk.

- **Program Activity** — Criminal investigations

Under the Criminal investigations program activity, the CBSA protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of travellers, importers, exporters and/or other persons who commit criminal offences in contravention of Canada's border-related legislation. CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants and production orders. These violations include criminal offences under the *Customs Act*, *Immigration and Refugee Protection Act*, various food/plant and animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation.

- **Program Activity** — Recourse

The Recourse program activity provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, program decisions and enforcement actions taken by the CBSA. This program activity ensures that their decisions are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA. Individuals can complete a written submission if they disagree with an enforcement action or a program decision made by the CBSA or wish to submit a complaint or compliment about services. Clients are provided with a timely acknowledgment of their correspondence, before CBSA officials conduct a thorough review, taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice

from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body. The Recourse program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canadian Security Intelligence Service

Strategic Outcome — Intelligence is used to protect the security and safety of Canada and its citizens.

- **Program Activity** — Intelligence program

This program includes the collection, processing and analysis of information and intelligence, respecting activities that may be suspected of constituting threats to the security of Canada and safety of Canadians and, in relation thereto, reporting and advising the Government of Canada. In accordance with *Canadian Security Intelligence Service Act*, s.16, in supporting the missions of National Defence and Foreign Affairs, this intelligence program also provides assistance to the Minister of National Defence and the Minister of Foreign Affairs, within Canada, in the collection of information or intelligence.

- **Program Activity** — Security screening program

The Security screening program is one of the main responsibilities of CSIS and among its most visible functions. The goals of the Security screening program are to prevent non-Canadians who pose security concerns or risks from entering or receiving permanent residence in Canada and to prevent anyone of concern from gaining access to sensitive government assets, locations or information. Through its foreign offices in Canadian missions abroad, CSIS performs in-depth examinations of applicants and prospective immigrants whose backgrounds present security concerns. CSIS also provides security assessments on behalf of all federal government departments and agencies (except the Royal Canadian Mounted Police (RCMP)) as part of the Government Security Policy (GSP). Security assessments fall into the following program activities: Government screening, Sensitive sites screening, Foreign screening, Immigration and citizenship screening, and Refugee screening.

Correctional Service of Canada

Strategic Outcome — The custody, correctional interventions, and supervision of offenders, in communities and institutions, contributes to public safety.

- **Program Activity** — Custody

This program activity ensures that offenders are provided with reasonable, safe, secure and human custody while serving their sentence. This program activity provides much of the day-to-day needs for offenders in custody including a wide range of activities that address health and safety issues as well as provide basics such as food, clothing, mental health services, and physical health care. It also includes security measures within institutions including drug interdiction, and appropriate control practices to prevent incidents.

- **Program Activity** — Correctional interventions The Correctional interventions program activity, which occurs in both institutions and communities, are necessary to help bring positive changes in behavior and to successfully reintegrate offenders. This program activity aims to address problems that are directly related to offenders' criminal behavior and that interfere with their ability to function as law-abiding members of society.

- **Program Activity** — Community supervision

The Community supervision program activity ensures eligible offenders are safely reintegrated into communities through the provision of housing and health services, where required, as well as staff supervision for the duration of the offenders sentence. The expected results for this program activity are offenders who are re-integrated into the community as law-abiding citizens while maintaining a level of supervision, which contributes to public safety.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

National Parole Board

Strategic Outcome — Conditional release and pardon decisions and decision processes that safeguard Canadian communities.

- **Program Activity** — Conditional release decisions

This program activity aims to ensure public safety by providing quality decisions on the timing and condi-

tions of release of offenders into the community. Through this program activity, National Parole Board (NPB) provides timely, accurate information for Board member decision-making and develops effective training and policies that are essential tools for the quality risk assessment and decision-making. Effectiveness is assessed through the monitoring of the outcomes for offenders released on parole.

- **Program Activity** — Conditional release openness and accountability

This program activity is designed to ensure that NPB operates in an open and accountable manner, consistent with the provisions of the *Corrections and Conditional Release Act*. Therefore this program activity consists of the provision of information for victims of crime; assistance for observers at hearings and those who seek access to the National Parole Board's decision registry; dissemination of public information; encouragement of citizen engagement; investigation of tragic incidents in the community; as well as performance monitoring and reporting on conditional release decision processes. Results for this program activity are assessed by monitoring the timeliness of information shared and selected surveys of those who receive information and assistance from the National Parole Board.

- **Program Activity** — Pardon decisions/clemency recommendations

This program activity is designed to support rehabilitation and community reintegration by providing quality pardon decisions and clemency recommendations. In support of quality decisions and recommendations, NPB screens applications for eligibility and completeness, collects appropriate information for decision-making and develops policy to guide decision processes. The results of this program are assessed through ongoing review of the average time required to process pardon applications, and the rates of revocation of pardons granted.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Office of the Correctional Investigator

Strategic Outcome — The problems of offenders in the federal correctional system are identified and addressed in a timely and reasonable fashion.

- **Program Activity** — Ombudsman for federal offenders

Through this program activity, the Office of the Correctional Investigator (OCI) conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada (CSC). It also has a responsibility to review and make recommendations on CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all Section 19 investigations performed by CSC following the death of or serious injury to an inmate.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Royal Canadian Mounted Police

Strategic Outcome — Criminal activity affecting Canadians is reduced.

- **Program Activity** — Police operations

Under the authority of the *RCMP Act*, this Program activity provides Canadians with policing services at the federal, provincial and municipal levels and within Aboriginal communities. This program contributes to safe homes and communities by providing general law enforcement activities in addition to education and awareness activities delivered by employees of the RCMP to the public, businesses and other agencies/organizations within Canada. The RCMP's education and awareness activities, for example information sessions on financial crime, national security, drugs and organized crime, are aimed at reducing victimization of Canadians. Additionally, this program ensures the protection of designated persons and security at major events which in turn mitigates any potential threats to Canada's population. The program also delivers a high level of technical and operational support to ensure that the RCMP reaches its overarching goal of reducing criminal activity which affects Canadians.

- **Program Activity** — Canadian law enforcement services

This program activity provides the Canadian law enforcement community with the necessary scientific, technical, investigative and educational support to deliver proactive, intelligence based policing and law enforcement services to their respective communities and partners. Additionally, this program provides educational opportunities to members of the Canadian law enforcement community to enable them to develop their skills thus increasing their effectiveness in contributing to a safer Canada. This program is necessary to ensure that Canadian law enforcement communities have access to the required tools, systems, technologies (i.e. forensic support and expertise, criminal intelli-

gence and firearms registry and databases, etc) and education which in turn will contribute to the reduction of criminal activity affecting Canadians.

Strategic Outcome — Canada's police provide international collaboration and assistance while maintaining a rich police heritage nationally.

- **Program Activity** — International operations

This Program activity furthers Canada's global peace agenda through cooperation and support of the international law enforcement community, thereby ensuring that both Canadians and the global community are safer. This program is necessary as it addresses the transnational scope of terrorist criminal activity and other criminal activity through building relationships with international policing partners, participating in the INTERPOL global information sharing network and conducting extra-territorial criminal investigations. Additionally, the RCMP actively participates in multiple missions abroad in a peacekeeping role and by providing support to nations at risk in building their law enforcement capacity. Through this international cooperation and collaboration, this program contributes directly to a more secure world and Canada.

- **Program Activity** — Canadian police culture and heritage

This Program activity promotes Canada, the RCMP, its communities and partners by delivering its ceremonial services to all Canadians as well as the international community. Ceremonial support activities are delivered by the Musical Ride who tour Canada and abroad four to six months each year showcasing Canada's proud heritage and culture. This Program responds to both domestic and international requests for historical information about the RCMP. Additionally, the RCMP supports and develops government partners by providing RCMP members in Ceremonial dress at Special events (ex. Olympics, Expos, Summits) both domesti-

cally and internationally. Through the activities of this program, the RCMP contributes to Canada's vibrant culture and heritage.

Strategic Outcome — Incomes are secure for RCMP members and their survivors affected by disability or death.

- **Program Activity** — Statutory payments

This Program ensures that RCMP employees and their families are provided income security in the event of disability or death. This program is necessary to ensure that an appropriate level of support is afforded to those who are affected by circumstances beyond their control and as a result of their employment with the RCMP. The activities within this program are regulated by statutory payments, for example, the *RCMP Pension Continuation Act* payments.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Royal Canadian Mounted Police External Review Committee

Strategic Outcome — Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.

- **Program Activity** — Independent and impartial case review

The Royal Canadian Mounted Police External Review Committee (ERC) conducts an independent review of

appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it by the Commissioner of the RCMP pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*.

The ERC ensures that the principles of administrative and labour law are respected and that the remedial approach indicated by the *Act* is followed. The ERC issues reports of its findings and recommendations in each case to the Commissioner of the RCMP and to the parties. Access to the ERC's reports is made available to all stakeholders (including the parties, RCMP adjudicators, supervisors, members' representatives, staff relations representatives, and labour and employment experts in other jurisdictions) by means of its website, publications and presentations.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Royal Canadian Mounted Police Public Complaints Commission

Strategic Outcome — RCMP members are held publicly accountable for their conduct in the performance of their duties.

- **Program Activity** — Civilian review of RCMP members' conduct in the performance of their duties

The Commission conducts reviews of complaints received from the public about the conduct of RCMP

members in the performance of their duties. When complainants are not satisfied with the RCMP's handling of their complaints, they can request a review of their case by the Commission. In reviewing these complaints, the Commission may conduct hearings and investigations, and reports on its findings and makes recommendations to the RCMP Commissioner and Minister of Public Safety.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	124,671,421	...	...	124,671,421	1	Department			
...	...	3,905,455	...	3,905,455	1a	Operating expenditures			
...	...	1	...	1	1b	Operating expenditures — To authorize the transfers of appropriations			
...	...	...	417,560	417,560		Transfer from: Vote 1 (Foreign Affairs and International Trade)			
...	...	...	7,804	7,804		TB Vote 15 ⁽¹⁾			
...	...	...	6,583,753	6,583,753		TB Vote 25 ⁽¹⁾			
...	...	...	4,691,694	4,691,694		TB Vote 30 ⁽¹⁾			
...	...	...	(328,200)	(328,200)		Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	...	...	(364,656)	(364,656)		Vote 1 (Public Works and Government Services)			
...	...	...	(2,137)	(2,137)		Vote 5			
...	...	...	(143,655)	(143,655)		Vote 30 (Privy Council)			
...	...	...	(127,190)	(127,190)		Vote 35 (Justice)			
...	124,671,421	3,905,456	10,734,973	139,311,850		Total — Vote 1	133,660,075	5,651,775	...
...	292,939,791	...	...	292,939,791	5	Grants and contributions			
...	...	1	...	1	5a	Grants and contributions			
...	...	229,248,863	...	229,248,863	5b	Grants and contributions			
...	...	...	2,137	2,137		Transfer from Vote 1			
...	...	...	(42,750,000)	(42,750,000)		Transfer to Vote 45			
...	292,939,791	229,248,864	(42,747,863)	479,440,792		Total — Vote 5	434,902,027	44,538,765	...
...	15,056,385	...	577,775	15,634,160	(S)	Contributions to employee benefit plans	15,634,160	...	15,676,137
...	77,516	...	...	77,516	(S)	Minister of Public Safety — Salary and motor car allowance	77,516	...	77,536
...	432,745,113	233,154,320	(31,435,115)	634,464,318		Total Department — Budgetary	584,273,778	50,190,540	...
156,284,674	1,489,823,517	...	...	1,646,108,191		Canada Border Services Agency			401,564,796
...	...	...	...	...	10	Operating expenditures			
...	...	3,109,394	...	3,109,394	10a	Operating expenditures — To authorize the transfers of appropriations			
...	...	1	...	1	10b	Operating expenditures — To authorize the transfers of appropriations			
...	...	1	...	1	10c	Operating expenditures — To authorize the transfers of appropriations			

Ministry Summary — Continued

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
Correctional Service of Canada							
...	2,306,861,534	...	...	2,306,861,534	25	Operating expenditures	
...	...	...	6,483,634	6,483,634		Transfer from: TB Vote 15 ⁽¹⁾	
...	...	...	53,312,160	53,312,160		TB Vote 25 ⁽¹⁾	
...	...	...	48,750,968	48,750,968		TB Vote 30 ⁽¹⁾	
...	2,306,861,534	...	108,546,762	2,415,408,296		Total — Vote 25	1,968,711,838
...	456,432,519	...	...	456,432,519	30	Capital expenditures	...
...	...	...	91,121,395	91,121,395		Transfer from TB Vote 33 ⁽¹⁾	...
...	456,432,519	...	91,121,395	547,553,914		Total — Vote 30	437,736,337
...	262,737,153	...	(28,583,853)	234,153,300	(S)	Contributions to employee benefit plans	...
6,740,414	...	...	...	6,740,414	(S)	CORCAN Revolving Fund	234,153,300
1,316,872	...	...	1,271,919	2,588,791	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,257,479
8,057,286	3,026,031,206	...	172,356,223	3,206,444,715		Total budgetary	1,140,257
45,744	...	...	...	45,744	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)	176,615
...	...	...	...	...			1,271,919
...	...	...	...	...			6,754,854
8,057,286	3,026,031,206	...	172,356,223	3,206,444,715		Total Agency — Budgetary	2,642,999,211
45,744	...	...	...	45,744		Non-budgetary	145
...
...	...	...	...	...			45,599
...	...	...	...	...			313
8,057,286	3,026,031,206	...	172,356,223	3,206,444,715		Total Agency — Budgetary	2,642,999,211
45,744	...	...	...	45,744		Non-budgetary	145
...
...	...	...	...	...			45,599
...	...	...	...	...			313
National Parole Board							
...	45,550,373	...	...	45,550,373	35	Program expenditures	
...	...	...	1,895	1,895		Transfer from: TB Vote 15 ⁽¹⁾	
...	...	...	2,153,679	2,153,679		TB Vote 25 ⁽¹⁾	
...	...	...	1,228,973	1,228,973		TB Vote 30 ⁽¹⁾	
...	...	...	(97,199)	(97,199)		Transfer to Vote 1 (Public Works and Government Services)	
...	45,550,373	...	3,287,348	48,837,721		Total — Vote 35	40,181,044
...	...	...	337,515	6,275,755	(S)	Contributions to employee benefit plans	8,656,677
...	5,938,240	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...
51,458	...	...	6,277	57,735	(S)	Refunds of amounts credited to revenues in previous years	51,458
...	...	...	3,533	3,533			...
...
...
51,458	51,488,613	...	3,634,673	55,174,744		Total Agency — Budgetary	46,511,790
...	...	...	...	...			8,656,677
...	...	...	...	...			6,277
...	...	...	...	...			52,188,432

Office of the Correctional Investigator

40	...	4,093,353	...	...	4,093,353	...	Program expenditures
	...	...	...	96,017	96,017	...	Transfer from: TB Vote 25 ⁽¹⁾
	...	...	...	118,644	118,644	...	TB Vote 30 ⁽¹⁾
	...	...	...	(9,448)	(9,448)	...	Transfer to Vote 1 (Public Works and Government Services)
	...	4,093,353	...	205,213	4,298,566	...	Total — Vote 40
(S)	...	570,098	...	(67,506)	502,592	...	Contributions to employee benefit plans
	...	4,663,451	...	137,707	4,801,158	...	Total Agency — Budgetary

Royal Canadian Mounted Police

45	...	1,756,911,567	...	...	1,756,911,567	...	Operating expenditures
45a	...	...	1	...	...	...	Operating expenditures — To authorize the transfers of appropriations
45b	...	...	168,244,337	...	168,244,337	...	Operating expenditures — To authorize the transfers of appropriations
45c	...	...	1	...	...	...	Operating expenditures — To authorize the transfers of appropriations
	...	...	...	2,382,000	2,382,000	...	Transfer from: Vote 1 (Indian Affairs and Northern Development)
	...	...	...	20,000	20,000	...	Vote 1 (National Defence)
	...	...	...	3,746,601	3,746,601	...	Vote 1 (Public Works and Government Services)
	...	...	...	42,750,000	42,750,000	...	Vote 5
	...	...	...	1,136,630	1,136,630	...	TB Vote 15 ⁽¹⁾
	...	...	...	101,153,141	101,153,141	...	TB Vote 25 ⁽¹⁾
	...	...	...	392,589,518	392,589,518	...	TB Vote 30 ⁽¹⁾
	...	...	...	(42,080)	(42,080)	...	Transfer to: Vote 1 (Foreign Affairs and International Trade)
	...	...	...	(577,458)	(577,458)	...	Vote 1 (Public Works and Government Services)
	...	...	...	(1,700,000)	(1,700,000)	...	Vote 10
	...	...	...	(499,188)	(499,188)	...	Vote 20 (Public Works and Government Services)
	...	...	...	(710,000)	(710,000)	...	Vote 60
	...	1,756,911,567	168,244,339	540,249,164	2,465,405,070	...	Total — Vote 45
50	...	230,811,687	...	...	230,811,687	...	Capital expenditures
50b	...	...	41,477,841	...	41,477,841	...	Capital expenditures — To authorize the transfers of appropriations
50c	...	...	268,904	...	268,904	...	Capital expenditures — To authorize the transfers of appropriations
	...	...	...	1,205,000	1,205,000	...	Transfer from: Vote 5 (National Defence)
	...	...	...	69,239,404	69,239,404	...	TB Vote 33 ⁽¹⁾
	...	...	...	(1,623,650)	(1,623,650)	...	Transfer to: Vote 5 (Foreign Affairs and International Trade)
	...	...	...	(52,002)	(52,002)	...	Vote 25 (Public Works and Government Services)
	...	230,811,687	41,746,745	68,768,752	341,327,184	...	Total — Vote 50
	...	...	...	...	...	...	232,989,445
	...	...	...	...	...	...	108,337,739
	...	...	...	...	...	...	2,119,252,589
	...	...	...	...	...	...	222,276,041
	...	...	...	...	...	...	2,243,129,029
	...	...	...	...	...	...	4,576,386
	...	...	...	...	...	...	224,772
	...	...	...	...	...	...	4,936,667

Disposition of authorities

Source of authorities										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	132,497,594	...	...	132,497,594	55	Grants and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board				
...	...	7,956,031	...	7,956,031	55b	Grants and contributions	136,002,171	4,451,454	...	122,798,710
...	132,497,594	7,956,031	...	140,453,625		Total — Vote 55				
...	83,197,756	...	(6,307,756)	76,890,000	(S)	Contributions to employee benefit plans	76,890,000	...	...	81,437,633
...	332,791,024	...	80,417,635	413,208,659	(S)	Pensions and other employee benefits — Members of the Force	413,208,659	...	...	352,513,931
...	17,500,000	...	(3,536,127)	13,963,873	(S)	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	13,963,873	...	...	15,173,970
...	...	...	171,183	171,183	(S)	Refunds of amounts credited to revenues in previous years	171,183	...	...	122,077
5,586,719	...	...	6,380,282	11,967,001	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,483,372	...	4,483,629	7,206,149
...	...	...	561,627	561,627	(S)	Court awards	561,627	...	...	122,054
5,586,719	2,553,709,628	217,947,115	686,704,760	3,463,948,222		Total Agency — Budgetary	3,124,399,359	335,065,234	4,483,629	2,974,575,811
Royal Canadian Mounted Police External Review Committee										
...	833,554	...	...	833,554	60	Program expenditures				
...	...	1	...	1	60a	Program expenditures — To authorize the transfers of appropriations				
...	...	...	710,000	710,000		Transfer from: Vote 45				
...	...	...	64,395	64,395		TB Vote 25 ⁽¹⁾				
...	...	...	12,216	12,216		TB Vote 30 ⁽¹⁾				
...	...	...	(3,049)	(3,049)		Transfer to Vote 1 (Public Works and Government Services)				
...	833,554	1	783,562	1,617,117		Total — Vote 60	1,451,185	165,932	...	1,510,318
...	105,170	...	39,240	144,410	(S)	Contributions to employee benefit plans	144,410	...	...	181,574
...	938,724	1	822,802	1,761,527		Total Agency — Budgetary	1,595,595	165,932	...	1,691,892
Royal Canadian Mounted Police Public Complaints Commission										
...	4,824,080	...	...	4,824,080	65	Program expenditures				
...	...	2,660,673	...	2,660,673	65a	Program expenditures — To authorize the transfers of appropriations				

...	...	...	...	241,127	241,127	Transfer from: TB Vote 25 ⁽¹⁾
...	...	...	...	255,353	255,353	TB Vote 30 ⁽¹⁾
...	...	...	...	(19,200)	(19,200)	Transfer to Vote 1 (Public Works and Government Services)
...	4,824,080	2,660,673	477,280	7,962,033	7,183,379	Total — Vote 65
...	576,394	...	251,228	827,622	827,622	Contributions to employee benefit plans
...	5,400,474	2,660,673	728,508	8,789,655	8,011,001	Total Agency—Budgetary
286,829,212	8,371,587,996	470,342,320	867,189,800	9,995,949,328	8,616,144,077	Total Ministry — Budgetary
45,744	...	...	...	45,744	145	Non-budgetary
					988,886,192	390,919,059
					...	45,599
					778,654	...
					...	7,291,687
					...	589,215
					778,654	...
					8,011,001	7,880,902
					8,616,144,077	8,484,875,253
					145	313

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
⁽¹⁾ Treasury Board Vote 5 — Government contingencies.
Treasury Board Vote 10 — Government-wide initiatives.
Treasury Board Vote 15 — Compensation adjustments.
Treasury Board Vote 25 — Operating budget carry forward.
Treasury Board Vote 30 — Paylist requirements.
Treasury Board Vote 33 — Capital budget carry forward.

⁽²⁾ Represents an adjustment to the amount available from previous years due to Canada Border Services Agency's 2 year appropriation.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Countering crime	31,135,059	30,274,456	...	...	...	...	133,468,792	130,722,238	...	...	...	...	...	...	...	164,603,851	160,996,694	...
Emergency management	31,396,060	29,023,572	...	...	...	...	337,076,000	296,792,858	...	...	...	...	...	...	...	368,472,060	325,816,430	...
National security	22,951,686	21,698,889	...	...	...	...	8,896,000	7,386,931	...	...	...	...	...	...	...	31,847,686	29,085,820	...
Border strategies	4,094,741	4,230,514	...	...	...	...	...	...	...	...	...	...	...	...	...	4,094,741	4,230,514	...
Internal services	67,945,980	66,389,452	...	...	...	...	...	...	...	2,500,000	2,245,132	...	...	...	...	65,445,980	64,144,320	...
Sub-total	157,523,526	151,616,883	...	...	...	...	479,440,792	434,902,027	...	2,500,000	2,245,132	...	...	...	...	634,464,318	584,273,778	...
Revenues netted against expenditures	(2,500,000)	(2,245,132)	...	...	...	...	...	...	...	(2,500,000)	(2,245,132)	...	...	...	...	...	...	...
Total Department — Budgetary	155,023,526	149,371,751	...	...	...	...	479,440,792	434,902,027	...	...	...	...	...	...	...	634,464,318	584,273,778	...
Canada Border Services Agency																		
Admissibility determination	721,027,097	584,258,237	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Immigration enforcement	191,005,292	149,606,952	...	...	...	...	6,260,814	862,568	...	...	...	...	...	...	...	...	...	...
Risk assessment program	214,516,365	121,287,690	...	...	...	...	1,342,348	223,867	...	...	...	...	...	...	...	...	...	...
Revenue and trade management	83,676,544	79,321,412	...	...	...	...	8,095,283	2,540,252	...	8,398,333	8,398,333	...	...	...	...	...	...	...
Secure and trusted partnerships	88,445,126	37,210,166	...	...	...	...	427,611	1,059,810	...	6,705,621	6,705,621	...	...	...	...	...	...	...
Criminal investigations	24,614,091	26,415,005	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Recourse	10,453,658	11,118,094	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	571,756,148	634,339,228	...	...	...	...	163,513,369	72,154,430	...	...	...	...	...	...	...	...	...	...
Sub-total	1,905,494,321	1,643,556,784	...	...	...	...	197,232,134	78,903,178	...	15,103,954	15,103,954	...	...	...	...	2,087,622,501	1,707,356,008	...
Revenues netted against expenditures	(15,103,954)	(15,103,954)	...	...	...	...	...	...	...	(15,103,954)	(15,103,954)	...	...	...	...	...	...	...
Total Agency — Budgetary	1,890,390,367	1,628,452,830	...	...	...	...	197,232,134	78,903,178	...	...	...	...	...	...	...	2,087,622,501	1,707,356,008	...
Canadian Security Intelligence Service																		
Intelligence program	463,740,989	454,883,201	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Security screening program	69,201,499	41,537,748	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total	532,942,488	496,420,949	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	532,942,488	496,420,949	...	...	...	...	...	...	...	...	...	...	...	...	...	532,942,488	496,420,949	...
Correctional Service of Canada																		
Custody	1,730,983,019	1,312,502,178	...	...	...	...	535,993,914	426,930,665	...	...	...	...	...	...	...	...	...	...
Correctional interventions —	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	662,010,770	543,345,097	...	...	...	...	1,269,000	638,314	...	86,633,310	86,944,706	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45,744	45,744	...
Sub-total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	1,730,983,019	1,312,502,178	...	...	...	...	535,993,914	426,930,665	...	...	...	...	...	...	...	2,267,215,837	1,739,638,255	...
Correctional interventions —	662,010,770	543,345,097	...	...	...	...	1,269,000	638,314	...	86,633,310	86,944,706	...	...	...	...	585,295,460	457,038,705	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45,744	45,744	...

Community supervision	178,732,199	117,648,594	550,000	...	82,000	...	...	...	179,364,199	117,648,594
Internal services	172,208,219	317,867,985	2,361,000	10,805,672	...	...	...	...	174,569,219	328,673,657
Sub-total —	...	...	...	...	...	...	...	...	...	...
Budgetary	2,743,934,207	2,291,363,854	547,553,914	437,736,337	1,589,904	843,726	86,633,310	86,944,706	3,206,444,715	2,642,999,211
Non-budgetary	...	...	...	...	...	...	...	...	145	45,744
Revenues netted against expenditures	(86,633,310)	(86,944,706)	...	...	...	...	(86,633,310)	(86,944,706)	...	145
Total Agency —	2,657,300,897	2,204,419,148	547,553,914	437,736,337	1,589,904	843,726	...	...	3,206,444,715	2,642,999,211
Non-budgetary	...	...	...	...	...	...	...	...	145	45,744
National Parole Board	...	...	...	...	...	...	...	...	...	...
Conditional release decisions	42,227,760	35,653,808	...	...	...	...	...	...	...	42,227,760
Conditional release openness and accountability	...	...	...	...	...	...	...	...	...	...
Pardon decisions/clemency recommendations	7,269,282	5,562,361	...	...	...	...	...	...	...	7,269,282
Internal services	5,727,872	5,685,785	...	...	...	...	5,644,800	5,411,312	...	83,072
...	5,594,630	5,021,148	...	...	...	...	...	...	...	5,594,630
...
Sub-total	60,819,544	51,923,102	...	...	...	...	5,644,800	5,411,312	...	55,174,744
Revenues netted against expenditures	(5,644,800)	(5,411,312)	...	...	...	...	(5,644,800)	(5,411,312)	...	...
Total Agency — Budgetary	55,174,744	46,511,790	...	...	...	...	...	...	...	55,174,744
Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...
Ombudsman for federal offenders	3,723,060	3,514,836	...	...	...	...	...	...	...	3,723,060
Internal services	1,078,098	1,061,550	...	...	...	...	...	...	...	1,078,098
Total Agency — Budgetary	4,801,158	4,576,386	...	...	...	...	...	...	...	4,801,158
Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	...	...
Police operations	3,722,163,466	3,514,449,265	180,071,153	118,467,366	...	...	1,715,800,739	1,719,343,320	...	2,186,433,880
Canadian law enforcement services	256,838,456	249,773,559	4,610,130	3,042,749	16,444,896	15,343,161	5,500,000	7,855,355	...	272,393,482
Statutory payments	...	...	...	...	137,972,602	134,622,883	...	...	...	137,972,602
International operations	65,701,894	61,585,693	...	20,648	...	...	...	...	...	65,701,894
Canadian police culture and heritage	13,331,959	13,042,354	...	16,165	...	...	...	...	...	13,331,959
Internal services	670,617,953	659,510,764	156,645,901	111,442,517	...	...	39,149,449	29,719,090	...	788,114,405
Sub-total	4,728,653,728	4,498,361,635	341,327,184	232,989,445	154,417,498	149,966,044	1,760,450,188	1,756,917,765	...	3,463,948,222
Revenues netted against expenditures	(1,760,450,188)	(1,756,917,765)	...	...	...	...	(1,760,450,188)	(1,756,917,765)	...	...
Total Agency — Budgetary	2,968,203,540	2,741,443,870	341,327,184	232,989,445	154,417,498	149,966,044	...	...	...	3,463,948,222
...

Program Activity — Concluded

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police																		
External Review Committee																		
Independent and impartial case review	1,761,527	1,595,595	...	...	...	...	...	...	...	...	...	...	...	...	...	1,761,527	1,595,595	
Total Agency — Budgetary	1,761,527	1,595,595	...	...	...	...	...	...	...	...	...	...	...	...	...	1,761,527	1,595,595	
Royal Canadian Mounted Police Public Complaints Commission																		
Civilian review of RCMP members' conduct in the performance of their duties	4,193,585	3,127,446	...	...	...	...	...	...	...	...	...	...	...	...	...	4,193,585	3,127,446	
Internal services	4,596,070	4,883,555	...	...	...	...	...	...	...	...	...	...	...	...	...	4,596,070	4,883,555	
Total Agency — Budgetary	8,789,655	8,011,001	...	...	...	...	...	...	...	...	...	...	...	...	...	8,789,655	8,011,001	
Total Ministry — Budgetary	8,274,387,902	7,280,803,320	1,086,113,232	749,628,960	585,711,797	635,448,194	635,448,194	585,711,797	...	...	...	...	...	...	...	9,995,949,328	8,616,144,077	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45,744	145	145

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department Grants									
...	7,896,000	...	(1,296,000)	6,600,000	Ex gratia payments to the families of the victims of Air India Flight 182	6,600,000	...	...	...
...	3,460,000	...	(2,990,880)	469,120	Grants in support of the Safer Communities Initiative	366,963	102,157	...	939,518
...	1,796,144	...	...	1,796,144	Other national voluntary organizations active in the criminal justice sector	1,796,143	1	...	1,796,143
...	500,000	...	(500,000)	...	Kanishka Project Research Initiative	...	...	...	...
...	...	...	500,001	500,001	Grants to provincial partners for the National Flagging System to identify and track high-risk violent offenders who jeopardize public safety	499,996	5	...	500,000
...	13,652,144	...	(4,286,879)	9,365,265	Total — Grants	9,263,102	102,163	...	3,235,661
Contributions									
...	121,234,148	...	(41,000,000)	80,234,148	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program	80,223,612	10,536	...	79,505,807
...	100,000,000	179,997,864	2,136	280,000,000	Contributions to the provinces for assistance related to natural disasters	279,948,809	51,191	...	99,970,212
...	40,139,899	(489,000)	540,880	40,191,779	Contributions in support of the Safer Communities Initiative	37,726,556	2,465,223	...	42,279,554
...	6,900,000	...	...	6,900,000	Biology casework analysis contribution program pursuant to the <i>Emergency Preparedness Act</i>	6,900,000	...	...	6,900,000
...	6,471,000	...	(337,724)	6,133,276	Contribution program to combat child sexual exploitation and human trafficking	6,044,924	88,352	...	6,030,875
...	1,975,600	...	200,000	2,175,600	Payments to the provinces, territories, and public and private bodies in support of activities complementary to those of the Department of Public Safety and Emergency Preparedness	2,024,921	150,679	...	1,924,365
...	877,000	(260,000)	...	617,000	Aboriginal community safety development contribution program	613,250	3,750	...	863,443
...	690,000	...	...	690,000	International Association of Fire Fighters, Canada	675,797	14,203	...	541,903
...	500,000	...	...	500,000	Kanishka Project Research Initiative	356,401	143,599	...	410,775
...	500,000	...	1,796,000	2,296,000		786,931	1,509,069	...	48,637

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	...	50,000,000	...	50,000,000	Financial support to provinces and territories for 2011 flood mitigation investments	10,000,000	...
...	...	...	337,724	337,724	Worker's compensation	337,724	...
...	...	...	...	...	Items not required for the current year	...	...
...	279,287,647	229,248,864	(38,460,984)	470,075,527	Total — Contributions	425,638,925	...
...	292,939,791	229,248,864	(42,747,863)	479,440,792	Total Department	434,902,027	...
Correctional Service of Canada							
Grants							
...	122,000	...	...	122,000	Grant to the University of Saskatchewan for a Forensic Research Centre	120,000	...
...	116,904	...	...	116,904	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	85,412	...
...	238,904	...	...	238,904	Total — Grants	205,412	...
Contributions							
...	1,351,000	...	...	1,351,000	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement, as they relate to correctional services and other complementary services	638,314	...
...	1,589,904	...	...	1,589,904	Total Agency	843,726	...
Royal Canadian Mounted Police							
Grants							
...	113,525,594	7,956,031	...	121,481,625	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	118,131,906	...
...	17,500,000	...	(3,536,127)	13,963,873	(S) Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	13,963,873	...
...	2,185,000	...	342,104	2,527,104	RCMP Survivor Income Plan	2,527,104	...
...	1,000,000	...	...	1,000,000	Grant to promote law enforcement through crime prevention, training and public relations	862,554	...
...	134,210,594	7,956,031	(3,194,023)	138,972,602	Total — Grants	135,485,437	...
						3,487,165	123,486,460

Contributions

Contributions to the provinces and territories
and to aboriginal and/or other communities
and organizations (not for profit)

...	15,787,000	...	(342,104)	15,444,896	14,480,607	964,289	...	14,486,220
...	149,997,594	7,956,031	(3,536,127)	154,417,498	149,966,044	4,451,454	...	137,972,680
...	444,527,289	237,204,895	(46,283,990)	635,448,194	585,711,797	49,736,397	...	383,618,589

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Public Safety and Emergency Preparedness			
Budgetary (respendable revenues)			
Internal services	2,500,000	2,245,132	1,596,153
Interdepartmental provision of Internal support services			
Total Agency — Budgetary	2,500,000	2,245,132	1,596,153
Canada Border Services Agency			
Budgetary (respendable revenues)			
Revenue and trade management	8,398,333	8,398,333	7,542,535
Secure and trusted partnerships	6,705,621	6,705,621	4,588,396
Total Agency — Budgetary	15,103,954	15,103,954	12,130,931
Correctional Service of Canada			
Budgetary (respendable revenues)			
Correctional interventions	86,633,310	86,944,706	88,398,023
Non-budgetary (respendable receipts)			
Correctional interventions	...	1,041	1,118
Parolees' Loan Account			
Total Agency —			
Budgetary	86,633,310	86,944,706	88,398,023
Non-budgetary	...	1,041	1,118
National Parole Board			
Budgetary (respendable revenues)			
Pardon decisions/ clemency recommendations (A new \$631 user fee came into effect on February 23, 2012) (user fee \$150)	5,642,314 2,486	5,408,826 2,486	231,855 2,118,161
Total Agency — Budgetary	5,644,800	5,411,312	2,350,016
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Police operations	1,715,800,739	1,719,343,320	1,659,062,695
Canadian law enforcement services	5,500,000	7,855,355	5,666,348
Internal services	39,149,449	29,719,090	21,923,567
Total Agency — Budgetary	1,760,450,188	1,756,917,765	1,686,652,610
Total Ministry —			
Budgetary	1,870,332,252	1,866,622,869	1,791,127,733
Non-budgetary	...	1,041	1,118

Revenues

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Department			Other revenues —		
Other revenues —			Refunds of previous years' expenditures —		
Refunds of previous years' expenditures —			Refunds of previous years' expenditures	1,062,035	368,706
Adjustments to prior year's payables	624,720	2,294,076	Adjustments to prior year's payables	993,666	314,959
	23,888,915	12,358,181		2,055,701	683,665
	24,513,635	14,652,257	Sales of goods and services —		
Sales of goods and services —			Rights and privileges	849,555	1,239,716
Services of a non-regulatory nature —			Services of a regulatory nature	10,782,869	8,908,359
Respendable revenue	2,245,132	1,596,153	Services of a non-regulatory nature	5,914,100	4,846,743
Miscellaneous revenues	74,452	88,827	Other fees and charges	191,557	315,450
Total Department	26,833,219	16,337,237		17,738,081	15,310,268
Canada Border Services Agency			Proceeds from the disposal of surplus Crown assets		
Tax revenues —			Miscellaneous revenues —		
Goods and services tax (GST)/Harmonized sales tax (HST)	20,357,991,118	19,911,637,822	Interest and penalties	370,679	213,177
Less: Government tax remission order	47,141,092	57,105,848	Sundries —		
	20,310,850,026	19,854,531,974	Court fines	14,367,744	11,761,996
			Seizures	683,229	1,022,494
			Other	9,673,351	10,007,819
Excise tax — Motive fuel — Gasoline	56,262,668	59,633,252		2,161,007	2,145,483
				26,885,331	24,937,792
Customs import duties	3,979,494,052	3,861,607,284	Total other revenues	47,049,792	41,144,902
Excise duties —			Total Agency	25,640,113,976	25,154,504,426
Matured spirits	10,883	13,735	Canadian Security Intelligence Service		
Unmatured spirits	355,299	291,492	Other revenues —		
Beer	15,878	20,980	Refunds of previous years' expenditures —		
Cigarettes	1,180,532,782	1,241,454,330	Refunds of previous years' expenditures	66,989	225,348
Cigars	39,590,733	31,977,373	Adjustments to prior year's payables	1,000,274	361,804
Canadian raw leaf tobacco	55,709,253	51,250,702		1,067,263	587,152
	1,276,214,828	1,325,008,612	Sales of goods and services —		
Other excise taxes and duties —			Lease and use of public property	62,190	62,190
Manufacturers' taxes —			Services of a regulatory nature	569,735	1,581,050
Jewellery	3,132	4,223	Other fees and charges	1,632,695	812,326
Automobiles	1,837,826	527,971		2,264,620	2,455,566
Automotive air conditioners	23,230,674	26,746,781	Proceeds from the disposal of surplus Crown assets		
Wines	3,245,623	3,182,880	Miscellaneous revenues	368,342	315,917
Sundries	(58,074,645)	(17,883,453)		21,079	18,219
	(29,757,390)	12,578,402		3,721,304	3,376,854
Total tax revenues	25,593,064,184	25,113,359,524	Total Agency		

Public Accounts of Canada, 2012-2013

Public Accounts of Canada, 2012-2013

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Refunds of previous years' expenditures —		
Repayment for operating expenditures	3,321,020	12,930,667
Repayment for repairs to motor vehicles	713,661	1,148,114
Sundries	8,383,407	662,571
Adjustments to prior year's payables	3,720,531	3,657,591
	16,138,619	18,398,943
Sales of goods and services —		
Services of a regulatory nature —		
Firearms fee — Access to information	14,136,263	7,435,732
Services of a non-regulatory nature —		
Police services to local governments	661,515,426	622,907,032
Police services to provincial and territorial governments	1,231,440,362	1,158,644,049
Other fees	46,569	4,244,017
Other revenues from rights and royalties	157,575	2,260
License fees	814	1,386
Paid parking	80,394	87,228
Rental of residential buildings	10,255,082	9,825,231
Rental of non-residential buildings	84,100	158,024
Sale of kit and clothing to members	272,972	248,629
Sales of information products	116,561	113,171
Sales of other goods	3,037,543	3,304,821
Sundries	30,625,679	22,392,670
	1,937,633,077	1,821,928,518
Royal Canadian Mounted Police Public Complaints Commission		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	28,436	6,708
Adjustments to prior year's payables	16,792	71,662
	45,228	78,370
Miscellaneous revenues	7,624	7,993
Total Agency	52,852	86,363
Ministry Summary		
Tax revenues	25,593,064,184	25,113,359,524
Other revenues —		
Return on investments	12,418	14,658
Refunds of previous years' expenditures	47,634,261	43,691,262
Sales of goods and services	2,093,829,981	1,965,197,975
Proceeds from the disposal of surplus Crown assets	8,397,499	8,980,933
Miscellaneous revenues	27,499,899	25,563,058
Total other revenues	2,177,374,058	2,043,447,886
Total Ministry	27,770,438,242	27,156,807,410

Section 23

2012-2013

Public Accounts of Canada

Public Works and Government Services

Department

Old Port of Montreal Corporation Inc

Shared Services Canada

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• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — High quality, central programs and services that ensure sound stewardship on behalf of Canadians and meet the program needs of federal institutions.

• **Program Activity** — Accommodation and real property assets management

PWGSC provides federal departments and agencies with safe, healthy and affordable office and common use accommodation that support the effective delivery of their programs and services. The department acts as steward for various public works such as buildings, bridges and dams, and national treasures such as the Parliamentary Precinct and other heritage assets across Canada. PWGSC also provides other federal departments and agencies with responsive and cost-effective real property services.

• **Program Activity** — Acquisitions

This program activity shows PWGSC as the government's primary procurement service provider offering federal organizations a broad base of procurement solutions such as specialized contracts, standing offers and supply arrangements. The role of PWGSC in this area is to provide timely value-added acquisitions and related common services to Canadians and the federal government.

• **Program Activity** — Receiver General for Canada

This program activity manages the operations of the federal treasury and maintains the Accounts of Canada. It provides federal departments with an optional financial management system, bill payments services and document imaging.

• **Program Activity** — Linguistic management and services

This program activity shows the Translation Bureau as the manager of the government's terminology and linguistic authority mandated with the development, standardization and distribution of Terminology. It also ensures that there is a sustainable, qualified and secure supply of linguistic resources available to support any linguistic requirements of the government and to support Canada's economic and social agenda. The Translation Bureau is the sole internal linguistic services provider offering federal organizations a broad base of linguistic solutions such as translation, interpretation and terminology. The program is mandated under the *Translation Bureau Act*.

• **Program Activity** — Specialized programs and services

This program activity provides federal organizations with high quality, timely and accessible specialized services and programs to federal institutions in support

of sound, prudent and ethical management and operations.

• **Program Activity** — Federal pay and pension administration

This program activity provides reliable central systems and processes for pay and pension administration to other federal organizations. Through our pay and pension services, PWGSC ensures that federal government employees and pensioners are paid accurately and on time.

• **Program Activity** — Information technology infrastructure service

This program activity provides leadership in supporting government-wide Information technology (IT) initiatives. It works closely with client federal organizations to understand and respond to their IT requirements, while delivering secure IT services and solutions. It includes the brokering, developing and/or managing of products and services for distributed computing environments, data centres, telecommunications and IT security.

• **Program Activity** — Procurement Ombudsman

This program activity, operating at an arms length from the government, reviews procurement practices across federal departments and agencies, investigates complaints from potential suppliers with respect to awards of contracts for goods and services below certain thresholds, and complaints concerning the administration of contracts; and ensures the provision of an alternative dispute resolution program for contracts. This activity helps to promote fairness and transparency of the procurement process.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Old Port of Montreal Corporation Inc.

Strategic Outcome — An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

- **Program Activity** — Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administers, manages, and maintains the property at the Old Port site on behalf of Her Majesty.

Shared Services Canada

Strategic Outcome — Mandated services are delivered in a consolidated and standardized manner to support the delivery of Government of Canada programs and services for Canadians.

- **Program Activity** — Efficient and effective information technology infrastructure services are delivered across Government of Canada

Enterprise-wide consolidation in the areas of email, data centres and telecommunications improves the overall efficiency, reliability and security of information technology infrastructure.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,959,721,888	...	...	1,959,721,888	1	Department				
...	1a	Operating expenditures — To authorize the transfers of appropriations				
...	...	30,335,527	...	30,335,527	1c	Operating expenditures — To authorize the transfers of appropriations				
...	...	89,790,744	...	89,790,744		Transfer from: Vote 1 (Indian Affairs and Northern Development)				
...	1,192,740	1,192,740		Vote 1 (Natural Resources)				
...	1,033,184	1,033,184		Vote 1 (Public Safety and Emergency Preparedness)				
...	364,656	364,656		Vote 10 (Citizenship and Immigration)				
...	291,764	291,764		Vote 20				
...	11,200,000	11,200,000		Vote 30 (Health)				
...	15,914	15,914		Vote 35 (Public Safety and Emergency Preparedness)				
...	97,199	97,199		Vote 40 (Public Safety and Emergency Preparedness)				
...	9,448	9,448		Vote 45 (Public Safety and Emergency Preparedness)				
...	577,458	577,458		Vote 60 (Public Safety and Emergency Preparedness)				
...	3,049	3,049		Vote 65 (Public Safety and Emergency Preparedness)				
...	19,200	19,200		TB Vote 10 ⁽¹⁾				
...	1,100,000	1,100,000		TB Vote 15 ⁽¹⁾				
...	4,239,684	4,239,684		TB Vote 25 ⁽¹⁾				
...	39,951,504	39,951,504		TB Vote 30 ⁽¹⁾				
...	28,699,101	28,699,101		Transfer to: Vote 1 (Canada Revenue Agency)				
...	(7,600,000)	(7,600,000)		Vote 1 (Canadian Heritage)				
...	(1,000,000)	(1,000,000)		Vote 5 (Atlantic Canada Opportunities Agency)				
...	(167,023)	(167,023)		Vote 20				
...	(4,900,000)	(4,900,000)		Vote 45 (Public Safety and Emergency Preparedness)				
...	(3,746,601)	(3,746,601)		Vote 55 (Canadian Heritage)				
...	(402,010)	(402,010)						
...	1,959,721,888	120,126,271	70,979,267	2,150,827,426		Total — Vote 1	2,080,057,661	70,769,765	...	2,175,092,763

Ministry Summary — Continued

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
183,940,898	10,000,000	...	(10,000,000)	183,940,898	(S)	Real Property Services Revolving Fund				
...	...	...	2,431,933	2,431,933		Business volume change				
...	...	...	(2,431,933)	(2,431,933)		Business volume change — Adjustment				
...	...	...	3,240,205	3,240,205		Transfer from TB Vote 30 ⁽¹⁾				
183,940,898	10,000,000	...	(6,759,795)	187,181,103		Total	(4,665,014)	...	191,846,117	6,092,305
100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund				
...	...	...	143,304	143,304	(S)	Refunds of amounts credited to revenues in previous years	143,304	...	100,000,000	...
244,253	...	...	379,556	623,809	(S)	Spending of proceeds from the disposal of surplus Crown assets	313,433	...	310,376	371,855
...	...	...	816	816	(S)	Collection agency fees	816	...	...	1,170
...	...	...	513,882,534	513,882,534	(S)	Payment in lieu of taxes to municipalities and other taxing authorities	513,882,534	...	...	509,186,346
...	...	...	(514,917,053)	(514,917,053)	(S)	Recoveries from custodian departments	(514,917,053)	...	...	(509,027,975)
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,943,053
365,000,448	2,364,254,603	392,759,893	72,434,767	3,194,449,711		Total budgetary	2,737,533,257	101,290,514	355,625,940	2,793,508,544
4,136,955	...	...	...	4,136,955	L15b	Imprest funds, accountable advances and recoverable advances, Limit \$22,000,000 (Net)	2,176,615	...	1,960,340	1,779,869
66,709,711	...	...	...	66,709,711	(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	586,251	...	66,123,460	(9,650,155)
70,846,666	...	...	...	70,846,666		Total non-budgetary	2,762,866	...	68,083,800	(7,870,286)
365,000,448	2,364,254,603	392,759,893	72,434,767	3,194,449,711		Total Department — Budgetary	2,737,533,257	101,290,514	355,625,940	2,793,508,544
70,846,666	...	...	...	70,846,666		Non-budgetary	2,762,866	...	68,083,800	(7,870,286)
Old Port of Montreal Corporation Inc.										
...	25,173,000	...	...	25,173,000	15	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	24,472,000	701,000	...	30,373,000
...	25,173,000	...	...	25,173,000		Total Agency — Budgetary	24,472,000	701,000	...	30,373,000
Shared Services Canada										
...	1,305,070,440	...	...	1,305,070,440	20	Operating expenditures				
...	10,846,828	...	...	10,846,828	20a	Operating expenditures — To authorize the transfers of appropriations				

Ministry Summary — Concluded

Available from previous years	Source of authorities				Vote	Description	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
329	...	...	2,109	2,438	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	329	2,109	...
...	...	...	519,257	519,257	(S)	Refunds of amounts credited to revenues in previous years	519,257	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,407,790
329	1,474,115,798	10,846,833	67,488,861	1,552,451,821		Total Agency — Budgetary	1,381,149,095	171,300,617	2,109	622,344,223
365,000,777	3,863,543,401	403,606,726	139,923,628	4,772,074,532		Total Ministry — Budgetary	4,143,154,352	273,292,131	355,628,049	3,446,225,767
70,846,666	...	...	...	70,846,666		Non-budgetary	2,762,866	...	68,083,800	(7,870,286)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) In accordance with the Treasury Board decision January 19, 1995, the year-end accumulated surplus in excess of \$5,000,000 amounted to a \$7,417,759 reduction to the Fund's authority.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation and real property assets management	4,562,134,721	4,093,090,559	543,325,519	517,150,673	(1,034,519)	(1,034,519)	2,841,806,063	2,597,623,995	...	...	...	...	...	...	...	2,262,619,658	2,011,582,718	...
Acquisitions	520,516,259	378,007,179	...	...	...	...	223,959,678	219,157,502	...	...	...	...	...	...	...	296,556,581	158,849,677	...
Receiver General for Canada	155,880,843	155,714,893	259,000	259,000	...	...	38,181,222	38,181,222	...	...	...	...	...	...	...	117,958,621	117,792,671	...
Linguistic management and services	291,962,007	246,347,163	...	...	...	...	187,897,191	173,352,179	...	...	...	...	...	...	...	109,561,853	78,458,807	...
Specialized programs and services	109,869,814	105,874,356	...	...	...	...	56,339,677	56,339,677	...	...	...	...	...	...	...	53,530,137	49,534,679	...
Federal pay and pension administration	169,388,877	169,240,737	33,397,380	29,453,881	...	...	118,134,893	118,134,893	...	...	...	...	...	...	...	84,651,364	80,559,725	...
Procurement Ombudsman	4,291,479	3,884,382	...	...	...	...	...	...	...	...	...	...	...	...	...	4,291,479	3,884,382	...
Internal services	426,768,600	398,728,369	1,419,717	1,050,528	...	...	162,908,299	162,908,299	...	...	...	...	...	...	...	265,280,018	236,870,598	...
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,136,955	2,176,615	...
Seized property management	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	66,709,711	586,251	...
Sub-total —	6,240,812,600	5,550,887,638	578,401,616	547,914,082	4,462,518	4,429,304	3,629,227,023	3,365,697,767	...	...	...	...	...	...	...	70,846,666	2,737,533,257	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,762,866	2,762,866	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures (3,629,227,023)(3,365,697,767)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department —	2,611,585,577	2,185,189,871	578,401,616	547,914,082	4,462,518	4,429,304	...	...	...	...	...	...	...	...	...	3,194,449,711	2,737,533,257	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,762,866	2,762,866	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70,846,666	2,762,866	...
Old Port of Montreal Corporation Inc. — Budgetary	17,123,000	16,422,000	8,050,000	8,050,000	...	...	...	...	...	...	...	...	...	...	...	25,173,000	24,472,000	...
Shared Services Canada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Efficient and effective information technology infrastructure services are delivered across Government of Canada	1,658,541,479	1,536,037,410	101,398,024	101,397,890	...	...	369,298,905	369,298,905	...	...	...	...	...	...	...	1,390,640,598	1,268,136,395	...
Internal services	161,750,069	112,951,546	61,154	61,154	...	...	...	...	...	...	...	...	...	...	...	161,811,223	113,012,700	...
Sub-total	1,820,291,548	1,648,988,956	101,459,178	101,459,044	...	...	369,298,905	369,298,905	...	...	...	...	...	...	...	1,552,451,821	1,381,149,095	...
Revenues netted against expenditures (369,298,905) (369,298,905)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency — Budgetary	1,450,992,643	1,279,690,051	101,459,178	101,459,044	...	...	...	...	...	...	...	...	...	...	...	1,552,451,821	1,381,149,095	...
Total Ministry —	4,079,701,220	3,481,301,922	687,910,794	657,423,126	4,462,518	4,429,304	...	...	...	...	...	...	...	...	...	4,772,074,532	4,143,154,352	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,762,866	2,762,866	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70,846,666	70,846,666	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Department Grants							
...	510,977,000	...	2,905,534	513,882,534	(S) Payment in lieu of taxes to municipalities and other taxing authorities	513,882,534	...
...	(510,977,000)	...	(3,940,053)	(514,917,053)	(S) Recoveries from custodian departments	(514,917,053)	...
...	...	...	(1,034,519)	(1,034,519)	Total — Grants	(1,034,519)	...
Contributions							
...	5,497,037	...	...	5,497,037	Canadian Language Sector Enhancement Program	5,463,823	...
...	5,497,037	...	(1,034,519)	4,462,518	Total Ministry	4,429,304	...
						33,214	5,211,719

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the previous year
Budgetary (respendable revenues)	\$	\$
Accommodation and real property assets management	2,841,806,063	2,630,441,066
Acquisitions	223,959,678	187,615,202
Receiver General for Canada	38,181,222	36,561,833
Linguistic management and services	187,897,191	173,352,179
Specialized programs and services	56,339,677	63,718,153
Federal pay and pension administration	118,134,893	105,653,696
Information technology infrastructure service	...	107,850,334
Internal services	162,908,299	162,908,299
Total budgetary	3,629,227,023	3,503,585,211
Non-budgetary (respendable receipts)		
Imprest fund recovery	4,136,955	...
Seized property recovery	...	54,210,502
Total non-budgetary	4,136,955	54,210,502
Total Department —		
Budgetary	3,629,227,023	3,503,585,211
Non-budgetary	4,136,955	54,210,502
Shared Services Canada		
Efficient and effective information technology infrastructure services are delivered across Government of Canada	369,298,905	389,820,934
Total Agency — Budgetary	369,298,905	389,820,934
Total Ministry —		
Budgetary	3,998,525,928	3,893,406,145
Non-budgetary	4,136,955	54,210,502

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments —		
Loans, investments and advances —		
Canada Land Company Limited — Dividends	20,000,000	20,800,000
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	17,926,467	10,509,542
Adjustments to prior year's payables	14,103,589	6,907,474
	32,030,056	17,417,016
Sales of goods and services —		
Lease and use of public property	910,810,457	893,250,289
Services of a regulatory nature —		
Earnings from dry docks	8,964,973	7,652,263
Sundries	156,613,696	143,533,665
	165,578,669	151,185,928
Services of a non-regulatory nature —		
Rentals, licences and permits	650,442,189	791,597,346
Sales of goods and information products —		
Sales of goods and information products	13,108,568	10,263,915
Publications	4,397,608	5,572,975
Sundries	1,286,567,855	1,326,787,352
	1,304,074,031	1,342,624,242
Other fees and charges	346,673,242	323,575,394
	3,377,578,588	3,502,233,199
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues —		
Gifts to the Crown	379,556	352,851
Sundries	113,745	52,713
	68,668,918	61,419,477
	68,782,663	61,472,190
Total Department	3,498,770,863	3,602,275,256
Shared Services Canada		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	169,352	...
Adjustments to prior year's payables	2,509,311	...
	2,678,663	...

Revenues — Concluded

Description	Current year		Previous year	
	\$		\$	
Sales of goods and services —				
Lease and use of public property		...		15,720
Services of a regulatory nature		...		20,318
Services of a non-regulatory nature	373,974,599		385,003,228	
Sales of goods and information products	...		1,406,493	
Other fees and charges	17,340,058		1,867,647	
	391,314,657		388,313,406	
Proceeds from the disposal of surplus Crown assets	2,109		329	
Miscellaneous revenues	8,470,270		2,353,406	
Total Agency	402,465,699		390,667,141	
Ministry Summary				
Other revenues —				
Return on investments	20,000,000		20,800,000	
Refunds of previous years' expenditures	34,708,719		17,417,016	
Sales of goods and services	3,768,893,245		3,890,546,605	
Proceeds from the disposal of surplus Crown assets	381,665		353,180	
Miscellaneous revenues	77,252,933		63,825,596	
Total Ministry	3,901,236,562		3,992,942,397	

Section 24

2012-2013

Public Accounts of Canada

Transport

Department

Canada Post Corporation

Canadian Air Transport Security
Authority

Canadian Transportation Agency

The Federal Bridge Corporation Limited

Marine Atlantic Inc.

Office of Infrastructure of Canada

The Jacques Cartier and Champlain
Bridges Inc.

Transportation Appeal Tribunal of
Canada

VIA Rail Canada Inc.

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Program activity	24.12
Transfer payments	24.14
Details of spendable amounts	24.17
Revenues	24.18

• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Department

Strategic Outcome — An efficient transportation system.

• **Program Activity** — Gateways and corridors

Canada is a trading nation, and the efficiency and reliability of this trade impacts directly on the nation's prosperity and well being. As a result, it is imperative that the federal government play a role in the development of an integrated transportation network linking importers and exporters to markets and suppliers in the increasingly complex global value chains. Guided by the National Policy Framework for Strategic Gateways and Corridors, the Gateways and corridors program activity aims at supporting Canada's international competitiveness by creating more efficient, reliable and seamless trade-related transport systems in Canada. The program: sets strategies and frameworks for improving and integrating transportation networks in key regions; fosters partnerships between all levels of government

and the private sector; supports and oversees projects that contribute to the increased capacity and efficiency of gateway and corridor infrastructure; develops and puts in place measures that remove impediments to the effective development of gateways and corridors; and markets the use of gateways and corridors.

• **Program Activity** — Transportation infrastructure

The Transportation infrastructure program looks after transportation infrastructure under Transport Canada's mandate to improve efficiency and provide service. The Program: acts as the steward of certain commercial transportation assets operated by third parties on behalf of the federal government (airport authorities, port authorities, federal bridges, Via Rail, Seaway, Marine Atlantic); provides funding for Canada's strategic transportation infrastructure, targeted to support federal objectives; develops transportation infrastructure policy in consultation with stakeholders; supports essential services in certain communities; manages legacy commitments; and divests assets and contracts out operations, where needed.

• **Program Activity** — Transportation innovation

In support of the Advantage Canada framework to promote skills development, create health, environment, societal and economic benefits for Canadians, the Transportation Technology and Innovation Directorate's mission is to build better linkages between science and policy, support technology development that is aligned with policy issues of significance to the department, and to serve as a focal point in the delivery of a coordinated and integrated transportation innovation agenda. The Program: sets policy and strategic direction for research and development (R&D); develops, designs, negotiates, and manages research programs for breakthrough technologies, including Intelligent Transportation System; advances the development and dissemination of scientific knowledge and the applica-

tion of technology; partners and collaborates with other federal departments, provinces and territories; and supports skills development for a highly qualified transportation workforce.

• **Program Activity** — Transportation marketplace frameworks

The Transportation marketplace framework program encourages transportation efficiency by fostering a competitive and viable transportation sector. The Program: sets regimes governing the economic behaviour of carriers in all modes of transportation; sets the rules of governance for all the transportation infrastructure providers falling under federal authority; monitors the transportation system, represents the interests of Canada in international transportation for a and other international bodies, and; enables access to transportation for Canadians.

Strategic Outcome — A clean transportation system.

• **Program Activity** — Environmental stewardship of transportation

The Environmental stewardship program activity fulfills Transport Canada's responsibilities in working towards an environmentally responsible national transportation system for Canadians by ensuring compliance with the department's environmental obligations in relation to Acts, Regulations, Policies and Guidelines. The Program: fulfills Transport Canada's responsibilities to implement a Departmental Sustainable Development Strategy under the *Federal Sustainable Development Act*; ensures that Transport Canada's lands and facilities are managed in an environmentally responsible manner in compliance with federal legislation and policies; provides functional support for environmental assessments, including for major resource projects; and manages contaminated sites.

- **Program Activity** — Clean air from transportation

Transport Canada's Clean air from transportation program activity advances the federal government's environmental agenda in the transportation sector and complements other federal programs designed to reduce air emissions for the health of Canadians and the environment for generations to come. The program: regulates air emissions from the transportation sector; and oversees TC clean air program obligations and commitments.

- **Program Activity** — Clean water from transportation

The Clean water from transportation program activity protects the marine environment by reducing the pollution of water from transportation sources. This Program regulates and monitors the release and impact of discharges from marine vessels into the marine environment, regulates ballast water, and contributes to setting domestic and international rules that govern limits to liability of marine pollution incidents. This Program advances the federal government's clean water agenda in the transportation sector and complements other federal programs designed to protect the marine environment for the health of Canadians and the environment for generations to come. This Program also represents Canada in discussions to set international standards to prevent pollution from vessels operating in Canada's waters.

Strategic Outcome — A safe transportation system.

- **Program Activity** — Aviation safety

The Aviation safety program activity develops, administers and oversees the policies, regulations and standards necessary for the safe conduct of civil aviation within Canada's borders in a manner harmonized with the international aviation community. It also manages

programs to support safety-related investments at regional/small airports, and provides air transport services to support Transport Canada and other government department operations.

- **Program Activity** — Marine safety

The Marine safety program activity protects the life and health of Canadians by contributing to a safe and efficient marine transportation system. This program derives its authority from a number of Acts including the *Canada Shipping Act 2001*, the *Navigable Waters Protection Act*, the *Safe Containers Conventions Act*, the *Pilotage Act*, the *Coasting Trade Act* and the *Arctic Waters Pollution Prevention Act*, to develop and enforce a marine safety regulatory framework for the domestic and foreign vessels (non-pleasure craft and pleasure craft); enforce international conventions signed by Canada; and protect the public right to navigation on Canada's waterways.

- **Program Activity** — Rail safety

Under the authority of the *Railway Safety Act*, the Rail safety program activity develops, implements and promotes safety policy, regulations, standards and research. The program provides oversight of the rail industry and promotes public safety at crossings and identifies the risks of trespassing. It also provides funds to improve safety at grade crossings.

- **Program Activity** — Road safety

Guided by the *Motor Vehicle Safety Act* and the *Motor Vehicle Transport Act*, the Road safety program activity develops standards and regulations; provides oversight of the regulated industry; engages in public outreach in order to reduce the deaths, injuries and social costs caused by motor vehicle use; and improves public confidence in the safety of Canada's road transportation system.

- **Program Activity** — Transportation of dangerous goods

Required by the *Transportation of Dangerous Goods Act*, 1992, the Transportation of Dangerous Goods dangerous goods (TDG) program activity, based on risk, develops safety standards and regulations, provides oversight and gives expert advice (e.g. Canadian Transport Emergency Centre (CANUTEC)) on dangerous goods incidents to: promote public safety in the transportation of dangerous goods by all modes of transport in Canada; identifies threats to public safety and enforces the Act and its regulations; guides emergency response and limits the impact of incidents involving the transportation of dangerous goods; and develops policies and conducts research to enhance safety.

Strategic Outcome — A secure transportation system.

- **Program Activity** — Aviation security

The Aviation security program activity develops, administers and oversees policies, programs, regulations and standards necessary for a secure Canadian aviation system in a manner harmonized with the international aviation community.

- **Program Activity** — Marine security

The Marine security program activity, with partners, enforces the *Marine Transportation Security Act* to protect Canada and Canadians in a way that respects Canadian values. It safeguards the integrity and security; and preserves the efficiency of Canada's Marine transportation system against unlawful interference, terrorist attacks or from being used as a means to attack our allies.

• **Program Activity** — Surface and intermodal security

Guided by the *Railway Safety Act*, the *International Bridges and Tunnels Act*, the *Transportation of Dangerous Goods Act* and the federal government's transportation security mandate, the Surface and Intermodal Security Program Activity enhances the security of surface and intermodal transportation - such as rail and urban transit and international bridges and tunnels. Working with partners to protect Canada and Canadians in a way that respects Canadian values and preserves the efficiency of the transportation system, the program provides federal leadership; and develops and enforces regulatory and voluntary frameworks (regulations, codes of practice, memoranda of understanding).

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Canada Post Corporation

Strategic Outcome — Provision of parliamentary mailing privileges, services to the blind and declining transitional funding for the Canada Post Corporation pension plan.

• **Program Activity** — Concessionary governmental services

Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.

Canadian Air Transport Security Authority

Strategic Outcome — Screening programs at designated Canadian airports protect the travelling public.

• **Program Activity** — Pre-boarding screening
Pre-Board Screening (PBS) is the most public and visible of CATSA's mandate. At airport checkpoints across the country, security screening of passengers and their belongings are conducted by CATSA's Screening Officers. Passengers are screened before they enter the secure area of an airport terminal. Screening Officers use a variety of screening technologies and procedures to examine passengers and their belongings, making sure that they are not carrying potentially dangerous items, such as firearms, incendiary devices and explosives. No objects or materials that are on Transport Canada's Prohibited Items List are allowed on board an aircraft to eliminate the possibility that they could be used to cause harm. Investments in new leading-edge technology and training of the Screening Officer workforce, combined with continuously improving operational procedures, ensure that CATSA's PBS remains compatible with its international partners in aviation security.

• **Program Activity** — Hold baggage screening
In addition to screening passengers and their carry-on baggage, Screening Officers use specialized equipment to screen passengers' checked baggage (or hold baggage) to prevent the boarding of items such as explosives that could cause a potential threat to air transportation, adding a vital layer of security protecting the travelling public. CATSA purchases and integrates the equipment into the airport's baggage handling system, oversees equipment operation and maintenance, and manages Screening Officer training on the detection equipment. CATSA also conducts ongoing testing and evaluation of new equipment and technologies, and

performance measuring and monitoring of its HBS processes and systems.

• **Program Activity** — Non-passenger screening
As per direction from Transport Canada, CATSA's Screening Officers conduct, on a random basis, screening of individuals accessing restricted areas at Class I and II airports, providing an additional layer of security. Non-passengers include flight and cabin crews, airline customer service personnel, caterers, maintenance personnel, baggage handlers, vendors and concession and other airport service staff.

• **Program Activity** — Restricted area identity card

The Restricted Area Identity Card (RAIC) Program is the world's first dual biometric (iris and fingerprint) airport identification program for non-passengers accessing restricted areas of air terminal buildings. The identity cards include a built-in computer chip with a microprocessor and memory to store biometric data of fingerprint and iris templates. The RAIC Program includes the cards, fingerprint and iris readers installed in airport terminals and a network infrastructure linking airports to a secure central database. Fully operational since January 31, 2007, the RAIC Program covers Class I and II airports and has the ability to interface with the airports' access control systems.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services
See introductory text.

Canadian Transportation Agency

Strategic Outcome — Transparent, fair and timely dispute resolution and economic regulation of the national transportation system.

- **Program Activity** — Economic regulation

The Agency helps to protect the interests of users, service providers and others affected by the federal transportation system through economic regulation of air, rail and marine transportation. It regulates air transportation and helps to protect the interests of the travelling public, shippers and Canadian air carriers by enforcing the *Canada Transportation Act* and related regulations, administering a licensing system, helping to negotiate bilateral agreements, and ensuring that terms and conditions of carriage are consistent with Canadian legislation. It develops regulations, codes of practice, standards, and educational and outreach programs to ensure that undue obstacles to the mobility of persons with disabilities are removed from the federal transportation system. It regulates the national rail system by issuing certificates of fitness allowing carriers to operate, approving rail line construction and overseeing the discontinuance of service, and it is involved in economic duties, such as the determination of interswitching rates and revenue caps for the movement of Western grain. It acts mainly as an economic regulator in marine transportation by administering legislation governing shipping conferences and allowing the use of foreign ships for coasting trade only when Canadian vessels are not available.

- **Program Activity** — Adjudication and alternative dispute resolution

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through access to a specialized dispute resolution system of formal and informal processes for rail, air and marine transportation matters within the national transportation system. Where possi-

ble, the Agency encourages the resolution of disputes through informal processes such as facilitation, mediation, and arbitration. As a quasi-judicial tribunal, the Agency also has the authority to issue decisions and orders on matters within its jurisdiction of federally-regulated modes of transportation through formal adjudication. It resolves disputes between the travelling public, shippers and Canadian air carriers over terms and conditions of air carriage and new or revised air navigational charges imposed by NAV Canada; disputes between travellers and transportation providers over undue obstacles to the mobility of persons with disabilities within the federally regulated transportation system; disputes between railway companies, shippers, municipalities, road authorities, and landowners over rail infrastructure matters and level of service; and disputes between vessel operators and port and pilotage authorities over charges for pilotage or fees fixed by port authorities.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

The Federal Bridge Corporation Limited

Strategic Outcome — Safe and efficient transit on the infrastructure maintained, operated and managed by The Federal Bridge Corporation Limited.

- **Program Activity** — Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway Interna-

tional Bridge, as well as related infrastructure improvements on Cornwall Island.

Marine Atlantic Inc.

Strategic Outcome — A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

- **Program Activity** — Ferry services

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sydney, Nova Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argentia, NL.

Office of Infrastructure of Canada

Strategic Outcome — Provinces, territories and municipalities have federal financial support for their infrastructure priorities.

- **Program Activity** — Gas Tax Fund

This program activity provides municipalities with predictable long-term funding, enabling local decision-making in the building and rehabilitation of core public infrastructure. The federal government entered into Gas Tax Fund agreements with provinces, territories, the Association of Municipalities of Ontario, the Union of British Columbia Municipalities and the City of Toronto. These agreements establish an accountability framework allowing the Government of Canada to flow Gas Tax Fund money twice a year to signatories which in turn, flow funds to municipalities based on an agreed-upon allocation formula. For their part, municipi-

palties decide which projects to prioritize within established investment categories. Projects focus on environmental objectives, including cleaner air, cleaner water and reduced greenhouse gas emissions, and increasing communities' long-term planning capacities. Municipalities can pool, bank and borrow against this funding, providing significant additional financial flexibility. Eligible recipients are required to report annually on their use of funds and their compliance to terms and conditions of the Gas Tax Fund Agreements.

- **Program Activity** — Provincial-Territorial Infrastructure Base Fund

This program activity provides \$175 million in base funding to each province and territory for core infrastructure priorities. In addition, over \$26 million in per capita funding under the Building Canada Fund for the three territories is managed under this fund. The Provincial-Territorial Infrastructure Base Fund was designed to help restore fiscal balance while enhancing Canada's public infrastructure system. It also supports economic competitiveness and productivity, and promotes cleaner air, water and land, and stronger and healthier communities. While payments are made to provinces and territories, ultimate recipients can also include local and regional governments or private sector bodies. In order for federal funding to flow, provinces and territories submit a list of infrastructure initiatives through a capital plan which must be accepted by the Minister of Transport, Infrastructure and Communities. Payments are made in advance and cost-sharing provisions apply to a capital plan as a whole, and not individual initiatives. Provinces and territories may pool, bank, or cash-manage these funds to give them flexibility in implementation.

Strategic Outcome — Funding for quality, cost-effective public infrastructure that meets the needs of Canadians in a competitive economy, a cleaner environment and liveable communities is provided.

- **Program Activity** — Building Canada Fund — Major Infrastructure Component

This program activity targets larger infrastructure projects of national or regional significance. It increases overall investment in public infrastructure and contributes to broad federal objectives: economic growth, a cleaner environment and strong and prosperous communities. At least two-thirds of the funding is targeted to national priorities: water, wastewater, public transit, the core national highway system, and green energy. The Major Infrastructure Component has 13 additional eligible categories of investment, and priority projects are identified through discussions with provinces. By providing federal funding on a cost-shared basis, it leverages additional contributions from other partners to increase overall investment in infrastructure. Eligible recipients include provinces, local or regional governments and private sector bodies, including non-profit organizations. Projects must be supported by a business case and undergo a federal review against key program criteria.

- **Program Activity** — Canada Strategic Infrastructure Fund

This program activity supports projects that sustain economic growth and enhance the quality of life of Canadians. Investments are made in cooperation with the provinces, territories, municipalities, and the private sector, and contribute to the construction, renewal and/or enhancement of public infrastructure. The Canada Strategic Infrastructure Fund leverages additional contributions from other partners by providing up to 50% funding for eligible projects.

- **Program Activity** — Building Canada Fund — Communities Component

This program activity addresses the unique infrastructure pressures facing smaller communities with populations of less than 100,000. Projects costs are cost-shared with provincial, territorial and municipal

government, with each order of government generally contributing 1/3 of the eligible costs. The fund supports the construction, renewal, and enhancement of basic infrastructure such as potable water, wastewater treatment, local roads, and other infrastructure needs of small communities.

- **Program Activity** — Municipal Rural Infrastructure Fund

This program activity supports small-scale municipal infrastructure projects designed to promote and improve quality of life in both urban and rural communities. The program initially provided \$1 billion in federal funding and was augmented with an additional \$200 million in January 2007. At least 80% of funding under the fund has been dedicated to municipalities with a population of less than 250,000. For most projects, the MRIF provides up to one-third federal funding for eligible projects. Its long-term commitment to public infrastructure helps promote sustainable economic growth, innovation and healthy communities. Projects contribute to the construction, renewal and/or enhancement of public infrastructure to build capacity in partnership with recipients. It is delivered through a partnership with federal regional development agencies.

- **Program Activity** — Green Infrastructure Fund

This program activity supports environmental infrastructure projects that promote cleaner air, reduced greenhouse gas emissions and cleaner water. Targeted investments in green infrastructure can contribute to improving the quality of the environment and a more sustainable economy over the longer term. There are five eligible categories of investment: wastewater infrastructure, green energy generation infrastructure, green energy transmission infrastructure, solid waste infrastructure, and carbon transmission and storage infrastructure. By providing up to 50% federal funding on a cost-shared basis, the fund leverages additional investments from other partners. Eligible recipients in-

clude provinces, territories, local or regional governments, public sector bodies, other eligible non-profit organizations and private sector companies, either alone or in partnership with a province, territory or a government body.

- **Program Activity** — Border Infrastructure Fund
This program activity provides \$675 million of funding for investments in physical infrastructure, transportation system infrastructure and improved analytical capacity at the largest surface border crossings between Canada and the United States, as well as several other crossing points in Canada. Established in 2002, the fund provides up to 50% federal funding to support eligible projects at Canada's border crossings. Transport Canada is the federal partner for this program.

- **Program Activity** — Economic analysis and research
This program activity helps to ensure that Canada's infrastructure investment priorities and activities include the building, connecting and sharing of applied knowledge and research on infrastructure issues, projects and programs. It targets key gaps in infrastructure knowledge and information, promotes the development of an enhanced evidence base for sound decision making at all levels of government, and contributes to improved measurement of the impacts of infrastructure policy and investment decisions. This program activity supports strategic research capacity and knowledge generation and applications at the national level, as well as cooperation with other levels of government in addressing their unique research and capacity-building needs. It leverages research resources and expertise across various levels of government and stakeholder groups to address the infrastructure challenges and proposed solutions for Canada's economy, environment and community.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

The Jacques Cartier and Champlain Bridges Inc.

Strategic Outcome — Safe and efficient transit on the infrastructure maintained, operated and managed by The Jacques Cartier and Champlain Bridges Incorporated.

- **Program Activity** — Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area
This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

Transportation Appeal Tribunal of Canada

Strategic Outcome — The Canadian transportation community is provided with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed in a fair manner by unbiased hearing officers.

- **Program Activity** — Review and appeal hearings
Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under various transportation Acts; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services
See introductory text.

VIA Rail Canada Inc.

Strategic Outcome — A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travellers in Canada.

- **Program Activity** — Operation of a national network of rail passenger services
Provision of year-round services in the Quebec City-Windsor Corridor, transcontinental passenger services between Halifax and Montreal and between Toronto and Vancouver, and the regional and remote services in northern and outlying areas of the country.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	
\$	\$	\$	\$	\$			
...	552,554,618	...	...	552,554,618	1	Department	
...	1a	Operating expenditures — To authorize the transfers of appropriations	
...	...	3,750,004	...	3,750,004	1b	Operating expenditures — To authorize the transfers of appropriations	
...	1c	Operating expenditures — To authorize the transfers of appropriations	
...	...	1	...	1		Transfer from: Vote 5	
...	4,527,980	4,527,980		Vote 5 (Indian Affairs and Northern Development)	
...	1,690,000	1,690,000		Vote 5 (National Defence)	
...	51,837	51,837		Vote 10	
...	12,110,273	12,110,273		Vote 50	
...	7,905,000	7,905,000		TB Vote 15 ⁽¹⁾	
...	7,852,373	7,852,373		TB Vote 25 ⁽¹⁾	
...	14,912,641	14,912,641		TB Vote 30 ⁽¹⁾	
...	19,786,074	19,786,074		Transfer to: Vote 1 (Industry)	
...	(30,000)	(30,000)		Vote 20 (Public Works and Government Services)	
...	(5,905,698)	(5,905,698)		Vote 55	
...	(250,000)	(250,000)		Vote 80 (Industry)	
...	(150,000)	(150,000)		Total — Vote 1	
...	552,554,618	3,750,006	62,500,480	618,805,104			525,163,050
...	114,242,247	...	...	114,242,247	5	Capital expenditures	93,642,054
...	5b	Capital expenditures — To authorize the transfers of appropriations	...
...	...	1	...	1		Transfer from: Vote 10	
...	500,000	500,000		TB Vote 33 ⁽¹⁾	
...	2,327,401	2,327,401		Transfer to: Vote 1	
...	(4,527,980)	(4,527,980)		Vote 25 (Public Works and Government Services)	
...	(6,268,953)	(6,268,953)		Total — Vote 5	
...	114,242,247	1	(7,969,532)	106,272,716			58,206,527
...	1,184,717,893	...	...	1,184,717,893	10	Grants and contributions	48,066,189
...	...	17,100,000	...	17,100,000	10a	Grants and contributions	...
...	(12,110,273)	(12,110,273)		Transfer to: Vote 1	
...	(500,000)	(500,000)		Vote 5	
...	(75,000)	(75,000)		Vote 10 (Environment)	
...	1,184,717,893	17,100,000	(12,685,273)	1,189,132,620		Total — Vote 10	545,162,984
...	(S)	Contributions to employee benefit plans	643,969,636
...	73,816,408	...	(2,638,545)	71,177,863			...
...			71,177,863
...
...			365,023,967
...
...
...			74,921,497

(S)	Minister of Transport, Infrastructure and Communities and Minister of the Economic Development for the Regions of Quebec — Salary and motor car allowance	77,516	...	...	77,516	...	...	75,325
(S)	Minister of State — Motor car allowance	2,000	...	...	2,000	...	...	2,021
(S)	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	83,372,000	...	(13,492,672)	69,879,328	...	...	83,949,521
(S)	Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	60,328,877	200,701	...	60,529,578	...	...	59,075,229
(S)	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,300,000	...	(1,020,740)	2,279,260	...	...	2,584,026
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	3,633,839	3,633,839	...	3,633,839	9,030,166
(S)	Refunds of amounts credited to revenues in previous years	...	...	63	63	...	...	...
	Appropriations not required for the current year	...	...	...	...	...	...	22,646,108
	Total Department — Budgetary	2,072,411,559	21,050,708	28,327,620	2,121,789,887	1,332,478,169	785,677,879	1,281,190,965
	Canada Post Corporation							
15	Payments to the Canada Post Corporation for special purposes	22,210,000	...	...	22,210,000	...	...	22,210,000
(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	...	500,000,000	...	500,000,000	...
	Total Agency — Budgetary	22,210,000	...	...	22,210,000	...	...	22,210,000
	Non-budgetary	...	...	...	500,000,000	...	500,000,000	...
	Canadian Air Transport Security Authority							
20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	576,397,810	...	...	576,397,810	513,369,000	63,028,810	515,006,000
	Total Agency — Budgetary	576,397,810	...	...	576,397,810	513,369,000	63,028,810	515,006,000
	Canadian Transportation Agency							
25	Program expenditures	23,794,939	...	...	23,794,939	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	50,422	50,422	...	...	...
	TB Vote 25 ⁽¹⁾	1,190,319	1,190,319	...	...	...
	TB Vote 30 ⁽¹⁾	1,365,529	1,365,529	...	...	...
(S)	Total — Vote 25	23,794,939	...	2,606,270	26,401,209	25,289,763	1,111,446	25,846,976
	Contributions to employee benefit plans	3,484,437	...	(73,579)	3,410,858	3,410,858	...	3,460,547

Ministry Summary — Concluded

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	223	223	(S)	Spending of proceeds from the disposal of surplus Crown assets	223	...	...	164
..	27,279,376	...	2,532,914	29,812,290		Total Agency — Budgetary	28,700,844	1,111,446	...	29,307,687
The Federal Bridge Corporation Limited										
...	14,983,000	...	...	14,983,000	30	Payments to the Federal Bridge Corporation Limited				
...	...	11,241,693	...	11,241,693	30b	Payments to the Federal Bridge Corporation Limited				
...	14,983,000	11,241,693	...	26,224,693		Total — Vote 30	18,185,400	8,039,293	...	13,994,307
..	14,983,000	11,241,693	...	26,224,693		Total Agency — Budgetary	18,185,400	8,039,293	...	13,994,307
Marine Atlantic Inc.										
...	185,376,000	...	...	185,376,000	35	Payments to Marine Atlantic Inc.	184,876,000	500,000	...	183,290,595
..	185,376,000	...	...	185,376,000		Total Agency — Budgetary	184,876,000	500,000	...	183,290,595
Office of Infrastructure of Canada										
...	55,005,837	...	...	55,005,837	40	Operating expenditures				
...	...	...	46,098	46,098		Transfer from: TB Vote 15 (1)				
...	...	...	2,421,545	2,421,545		TB Vote 25 (1)				
...	...	...	2,891,741	2,891,741		TB Vote 30 (1)				
...	...	...	(4,267,080)	(4,267,080)		Transfer to Vote 20 (Public Safety and Emergency Preparedness)				
...	55,005,837	...	1,092,304	56,098,141		Total — Vote 40	45,621,112	10,477,029	...	58,587,522
...	5,045,584,632	...	...	5,045,584,632	45	Contributions				
...	...	108,366,300	...	108,366,300	45b	Contributions				
...	5,045,584,632	108,366,300	...	5,153,950,932		Total — Vote 45	3,602,817,891	1,551,133,041	...	4,197,098,781
...	4,973,028	...	(173,744)	4,799,284	(S)	Contributions to employee benefit plans				
...	...	99,418,105	...	99,418,105	(S)	Green Infrastructure Fund	4,799,284	...	...	5,107,996
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	99,418,105	...	...	29,766,472
83	...	...	...	83		Appropriations not required for the current year	...	83	...	...
...	...	...	...	...			...	...	...	249,549,502
83	5,105,563,497	207,784,405	918,560	5,314,266,545		Total Agency — Budgetary	3,752,656,392	1,561,610,153	...	4,540,110,273

Royal Canadian Mint (2)

(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*:

(S)

75,000,000	...	(75,000,000)	...	\$75,000,000, March 11, 1999 (Net)	...
75,000,000	...	(75,000,000)	...	Total Agency — Non-budgetary	...

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).
 (U) Treasury Board Vote 5 — Government contingencies.
 Treasury Board Vote 10 — Government-wide initiatives.
 Treasury Board Vote 15 — Compensation adjustments.
 Treasury Board Vote 25 — Operating budget carry forward.
 Treasury Board Vote 30 — Payroll requirements.
 Treasury Board Vote 33 — Capital budget carry forward.

(2) Order in Council P.C. 2011-0584 designates the Minister of Finance as the appropriate Minister for the purposes of the *Royal Canadian Mint Act*.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Gateways and corridors	26,909,847	16,736,095	32,464,829	1,426,961	997,451,641	377,616,576										1,056,826,317	395,779,632	
Transportation infrastructure	122,715,399	119,407,720	51,336,748	41,874,106	187,355,042	179,017,431				30,643,054	30,643,054					330,764,135	309,656,203	
Transportation innovation	9,310,284	7,080,555	...	...	4,393,194	2,541,350				150,000	150,000					13,553,478	9,471,905	
Transportation marketplace frameworks	9,698,871	9,041,585	...	...	...	...										9,698,871	9,041,585	
Aviation safety	221,673,251	206,282,600	5,801,274	3,822,892	41,355,840	30,002,210				41,479,100	41,479,100					227,351,265	198,628,602	
Marine safety	72,748,874	65,777,989	2,080,202	199,492	491,700	433,319				9,918,225	9,918,225					65,402,551	56,492,575	
Rail safety	22,686,161	20,707,906	1,271,238	1,299,743	13,407,360	12,389,960				184,099	184,099					37,180,660	34,213,510	
Road safety	21,415,859	19,625,576	2,776,924	2,805,086	4,442,681	4,442,284				4,414,599	4,414,599					24,220,865	22,458,347	
Transportation of dangerous goods	13,191,793	12,625,201	219,844	131,169	...	...				...	...					13,411,637	12,756,370	
Aviation security	33,585,473	32,445,235	85,447	2,001	1,294,000	1,278,692				19,536	19,536					36,945,384	33,706,392	
Marine security	18,765,862	14,005,041	41,080	...	...	...				...	...					18,806,942	14,005,041	
Surface and intermodal security	5,106,147	3,967,849	...	...	...	...				...	...					5,106,147	3,967,849	
Environmental stewardship of transportation	45,885,179	20,059,193	...	...	...	...				...	...					45,885,179	20,059,193	
Clean air from transportation	20,575,593	17,473,444	2,791,868	1,036,915	1,750,000	250,000				...	...					25,117,461	18,760,359	
Clean water from transportation	6,552,230	6,947,514	500,000	...	...	...				...	...					7,052,230	6,947,514	
Internal services	198,380,557	181,741,984	6,903,262	5,608,162	...	...				817,054	817,054					204,466,765	186,533,092	
Sub-total	851,201,380	753,925,487	106,272,716	58,206,527	1,251,941,458	607,971,822				87,625,667	87,625,667					2,121,789,887	1,332,478,169	
Revenues netted against expenditures	(87,625,667)	(87,625,667)	...	...	...	...				(87,625,667)	(87,625,667)					...	...
Total Department — Budgetary	763,575,713	666,299,820	106,272,716	58,206,527	1,251,941,458	607,971,822										2,121,789,887	1,332,478,169	
Canada Post Corporation — Budgetary	22,210,000	22,210,000	...	...	...	...				...	...					22,210,000	22,210,000	
Non-budgetary	...	...	...	...	...	...				...	...					500,000,000	500,000,000	
Canadian Air Transport Security Authority — Budgetary	576,397,810	513,369,000	...	...	...	...				...	...					576,397,810	513,369,000	
Canadian Transportation Agency																		
Economic regulation	12,932,400	12,878,593	...	...	...	...				...	...					12,932,400	12,878,593	
Adjudication and alternative dispute resolution	8,775,281	8,337,217	...	...	...	...				...	...					8,775,281	8,337,217	
Internal services	8,104,609	7,485,034	...	...	...	...				...	...					8,104,609	7,485,034	
Total Agency — Budgetary	29,812,290	28,700,844	...	...	...	...				...	...					29,812,290	28,700,844	

The Federal Bridge Corporation

Limited —

Budgetary	26,224,693	18,185,400	...	...	...	...	...	...	...	26,224,693	18,185,400
Marine Atlantic Inc. —											
Budgetary	185,376,000	184,876,000	...	...	...	...	...	...	...	185,376,000	184,876,000
Office of Infrastructure of Canada											
Building Canada Fund — Major Infrastructure Component	4,581,000	2,776,363	...	...	1,979,881,288	919,764,212	...	...	...	1,984,462,288	922,540,575
Canada Strategic Infrastructure Fund	1,039,000	873,618	...	...	356,115,044	239,189,191	...	...	...	357,154,044	240,062,809
Building Canada Fund — Communities Component	2,312,000	872,097	...	...	230,296,274	184,690,213	...	...	...	232,608,274	185,562,310
Municipal Rural Infrastructure Fund	796,000	620,393	...	...	57,674,528	35,296,905	...	...	...	58,470,528	35,917,298
Green Infrastructure Fund	1,519,000	1,529,248	...	...	156,403,021	114,912,361	...	...	...	157,922,021	116,441,609
Border Infrastructure Fund	129,000	58,594	...	...	28,653,070	7,449,802	...	...	...	28,782,070	7,508,396
Economic analysis and research	3,797,000	423,318	...	...	79,681	79,681	...	...	...	3,876,681	502,999
Gas Tax Fund	1,666,000	1,061,836	...	...	2,096,451,931	1,964,039,431	...	...	...	2,098,117,931	1,965,101,267
Provincial-Territorial Infrastructure Base Fund	193,000	44,757	...	...	347,814,200	236,814,200	...	...	...	348,007,200	236,858,957
Infrastructure Stimulus Fund	...	54,454	...	...	...	...	...	...	...	...	54,454
Internal services	44,865,508	42,105,718	...	...	...	...	...	...	...	44,865,508	42,105,718
Total Agency — Budgetary	60,897,508	50,420,396	...	...	5,253,369,037	3,702,235,996	...	...	...	5,314,266,545	3,752,656,392
The Jacques Cartier and Champlain Bridges Inc. —											
Budgetary	182,933,000	109,054,244	...	...	...	...	...	...	...	182,933,000	109,054,244
Transportation Appeal Tribunal of Canada											
Review and appeal hearings	1,318,637	1,243,208	...	...	...	...	...	...	...	1,318,637	1,243,208
Internal services	339,815	341,710	...	...	...	...	...	...	...	339,815	341,710
Total Agency — Budgetary	1,658,452	1,584,918	...	...	...	...	...	...	...	1,658,452	1,584,918
VIA Rail Canada Inc. —											
Budgetary	475,651,000	419,958,000	...	...	...	...	...	...	...	475,651,000	419,958,000
Total Ministry —											
Budgetary	2,324,736,466	2,014,658,622	106,272,716	58,206,527	6,505,310,495	4,310,207,818	...	...	...	8,936,319,677	6,383,072,967
Non-budgetary	...	...	...	...	...	...	...	...	...	500,000,000	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Department Grants							
...	28,028,000	49,609	...	28,077,609	Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	28,077,609	...
...	1,750,000	...	...	1,750,000	Grants to support clean transportation initiative	...	27,486,919
...	1,090,000	...	(1,015,000)	75,000	Northern transportation adaptation initiative	250,000	...
...	300,000	...	(37,640)	262,360	Grant to close grade crossings	74,780	...
...	...	...	...	...	Grant to the International Civil Aviation Organization (ICAO) for Cooperative Development of Operational Safety and Continuing Airworthiness Program (COSCAP)	140,000	...
...	130,000	...	...	130,000	Items not required for the current year	130,000	130,000
...	...	...	...	...		...	22,000,000
...	31,298,000	49,609	(1,052,640)	30,294,969	Total — Grants	28,672,389	49,811,919
Contributions							
...	812,646,813	(10,049,609)	(29,579,244)	773,017,960	Gateways and Border Crossings Fund	223,207,249	100,806,288
...	203,107,955	...	20,875,726	223,983,681	Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund	154,409,327	80,928,932
...	60,328,877	200,701	...	60,529,578	(S) Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	60,529,578	59,075,229
...	47,493,000	...	(6,367,160)	41,125,840	Airports capital assistance program	29,823,513	30,402,923
...	32,191,400	...	786,926	32,978,326	Ferry services contribution program	11,302,327	26,268,228
...	...	...	...	...	Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging industrial development and tourism from a regional economic perspective: Outaouais Road Development	171,983	...
...	23,364,209	...	...	23,364,209	Agreement Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>	21,625,877	9,447,115
...	12,845,000	...	...	12,845,000	Contribution for the Oshawa Harbour Port consolidation program	895,040	8,532,529
...	6,150,000	...	...	6,150,000	Road safety transfer payment program	747,257	305,990
...	4,442,681	...	...	4,442,681	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	4,442,284	4,442,661 ⁽¹⁾
...	3,300,000	...	(1,020,740)	2,279,260	Airports operations and maintenance subsidy	2,279,260	2,584,026
...	2,400,000	...	...	2,400,000	Airports operations and maintenance subsidy	2,053,463	2,259,455
...	2,073,728	...	...	2,073,728	Security and prosperity partnership of North America	1,151,064	672,291

...	1,867,805	...	448,216	2,316,021	...	150,000	...	851,784
...	1,331,360	...	(37,360)	1,294,000	...	15,308	...	1,231,500
...	608,000	...	(24,000)	584,000	...	205,290	...	454,236
...	569,000	...	(172,661)	396,339	...	150,000	...	538,224
...	505,242	...	500,224	1,005,466	...	...	...	1,109,097
...	491,700	...	...	491,700	...	58,381	...	349,672
...	450,000	...	...	450,000	...	450,000	...	...
...	300,000	...	...	300,000	...	...	...	300,000
...	282,000	...	...	282,000	...	16,780	...	275,000
...	200,000	...	1,015,000	1,215,000	...	928,960	...	...
...	100,000	...	...	100,000	...	48,697	...	32,402
...	...	1,000,000	...	1,000,000	...	30,901	...	...
...	...	...	24,000	24,000	...	...	...	18,000
...	...	10,000,000	3,074,688	13,074,688	...	125,044	...	28,180,664
...	...	16,100,000	(2,176,988)	13,923,012	...	1	...	14,623,242
...	...	...	...	...	...	...	...	3,181,815
...	1,217,048,770	17,251,092	(12,653,373)	1,221,646,489	...	579,299,433	642,347,056	376,871,302
...	1,248,346,770	17,300,701	(13,706,013)	1,251,941,458	...	607,971,822	643,969,636	426,683,221
Office of Infrastructure of Canada								
Contributions								
...	1,960,538,877	2,001,457	17,340,954	1,979,881,288	...	919,764,212	1,060,117,076	758,518,037
...	409,842,824	(36,106,938)	(17,620,842)	356,115,044	...	239,189,191	116,925,853	188,096,927
...	249,502,828	(19,206,555)	1	230,296,274	...	184,690,213	45,606,061	213,331,094
...	95,753,904	(37,981,245)	(98,131)	57,674,528	...	35,296,905	22,377,623	87,865,116
...	80,586,133	(23,601,217)	...	56,984,916	...	15,494,256	41,490,660	...
...	41,709,066	(13,354,333)	298,337	28,653,070	...	7,449,802	21,203,268	35,026,220
...	...	99,418,105	...	99,418,105	...	99,418,105	...	29,766,472

Transfer Payments — Concluded

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	...	...	79,681	79,681	Contributions under the Building Canada Fund — Strategic Research and Partnership Items not required for the current year	79,681	...
...
...
...	2,837,933,632	(28,830,726)	...	2,809,102,906	Total — Contributions	1,501,382,365	2,081,891,686
					Other transfer payments		
...	1,974,452,000	121,999,931	...	2,096,451,931	Gas Tax Fund	1,964,039,431	2,205,848,069
...	233,199,000	114,615,200	...	347,814,200	Provincial-territorial infrastructure base funding program	236,814,200	31,167,000
...	...	...	...	...	Items not required for the current year	...	157,508,000
...	2,207,651,000	236,615,131	...	2,444,266,131	Total — Other transfer payments	2,200,853,631	2,394,523,069
...	5,045,584,632	207,784,405	...	5,253,369,037	Total Agency	3,702,235,996	4,476,414,755
...	6,293,931,402	225,085,106	(13,706,013)	6,505,310,495	Total Ministry	4,310,207,818	4,903,097,976

(S) Statutory transfer payment.

(1) Amends reporting in previous year's Public Accounts of Canada.

Public Accounts of Canada, 2012-2013

Transport 24.17

387,666,240 377,671,889⁽²⁾

Revenues — Concluded

Description	Current year		Previous year	
	\$	\$	\$	\$
Proceeds from the disposal of surplus Crown assets	3,633,839	4,347,004		
Miscellaneous revenues —				
Fines, penalties and proceeds from other Court awards	1,018,663	1,500,236		325
Proceeds from divestiture sale of real property	4,672,754	7,414,591		83
Sundries	196,764	2,555,756		...
	5,888,181	11,470,583		
Total Department	432,095,949	430,730,234		
Canadian Transportation Agency				
Other revenues —				
Refunds of previous years' expenditures —				
Refunds of previous years' expenditures	49,675	2,617		
Adjustments to prior year's payables	4,464	61,370		
	54,139	63,987		
Sales of goods and services —				
Services of a regulatory nature	40,000	...		
Other fees and charges —				
Charges to companies for services rendered	50	125		
	40,050	125		
Proceeds from the disposal of surplus Crown assets	223	164		
Miscellaneous revenues	40,476	18,821		
Total Agency	134,888	83,097		
Office of Infrastructure of Canada				
Other revenues —				
Refunds of previous years' expenditures —				
Refunds of previous years' expenditures —				
Refunds of salaries, goods and services	118,613	34,393		
Other transfers to non-profit organizations	10,252	42,613		
Gas Tax fund transfers	...	1,119		
Transfers to other levels of government	108,843	184,255		
Adjustments to prior year's payables	1,816,030	125,531,331		
	2,053,738	125,793,711		

Section 25

2012-2013

Public Accounts of Canada

Treasury Board

Secretariat

Canada School of Public Service

Office of the Commissioner of Lobbying

Office of the Public Sector Integrity
Commissioner

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• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Secretariat

Strategic Outcome — Government is well managed and accountable, and resources are allocated to achieve results.

• **Program Activity** — Government-wide funds and Public service employer payments

The Government-wide Funds and Public Service Employer Payments Program Activity (PA) accounts for funds that are held centrally to supplement other appropriations, from which payments and receipts are made on behalf of other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Secretariat as the employer of the federal public service. The administration of these funds falls under the Expenditure Management and People Management program activities, but their financial resources are shown separately in the Program Activity Architecture (PAA) for visibility and reporting purposes.

• **Program Activity** — People management

The People Management Program Activity (PA) supports efforts across the federal public service to achieve strong leadership and a well managed workforce and workplace. These elements provide the foundation to drive employee engagement and a culture of excellence, leading to high quality policies, programs and services and a sustained and productive public service. In certain instances this program activity includes efforts that extend beyond the core public administration to separate employers and Crown corporations. This program activity undertakes direction-setting activities that include: developing and implementing people management related frameworks and policies; setting and monitoring departmental people management performance expectations; conducting research and analysis regarding the state of people management; and supporting the effective management of the leadership cadre. The program activity also provides public service-wide leadership on managing compensation which it shares with the Expenditure Management program activity and includes: collective bargaining and associated labour relations and establishing and maintaining the public service pension and benefits regime. The People Management program activity supports enabling infrastructure including the human resources functional community and the underlying business processes and systems, and is underpinned by legislation that includes: the *Financial Administration Act*; *Public Service Employment Act*; *Public Service Labour Relations Act*; *Public Servant Disclosure Protection Act*; *Official Languages Act*; and *Employment Equity Act*.

• **Program Activity** — Management frameworks

The Management Frameworks Program Activity (PA) establishes guiding principles and expectations for public sector management. It includes setting government-wide policy directions in targeted areas such as governance, regulatory management, the Management

Accountability Framework (MAF), service, information management and technology. Working with all federal organizations, the Secretariat provides leadership, challenge, and a community enablement function in areas related to policy development, compliance, performance reporting, and functional community development. This work includes new and emerging issues and priorities related to the management of the Public Service, and promoting a cultural shift in how government deals with risk and innovation. In turn, this work informs the policies in the Expenditure, Financial, and People Management program activities. This program activity is underpinned by a broad set of enabling legislation, including the *Financial Administration Act* (FAA).

• **Program Activity** — Expenditure management

The Expenditure Management Program Activity (PA) helps ensure alignment of resources to achieve government priorities in a way that maximizes value for money and provides a whole-of-government perspective on matters related to direct program spending. Working with all federal organizations that are subject to budget appropriation, this program activity undertakes the review, analysis, and challenge of plans and proposals involving departmental spending, expenditure forecasting and strategies, compensation management, and results-based management. This work, as well as the production of government Estimates documents and reporting to Parliament, is facilitated by the Expenditure Management Information System. This program activity forms part of the Expenditure Management System, the framework for the development and implementation of the Government's spending plans and priorities within the limits established by the Budget, which is implemented in coordination with the Department of Finance and the Privy Council Office. The primary piece of legislation underpinning the program's activities is the *Financial Administration Act* (FAA).

- **Program Activity** — Financial management

The Financial Management Program Activity (PA) promotes good financial management practices across government to ensure financial activities are carried out effectively and efficiently. Working with all federal organizations, the Secretariat delivers on this role by: developing financial management, accounting, transfer payment and internal audit policies, directives and standards; assisting departments by providing leadership, policy advice and guidance; setting performance expectations and monitoring performance; capacity building and community development within the functional communities; planning horizontal audits and conducting audits of small departments and agencies; providing financial oversight and reporting; and advising central agencies and departments on financial authority issues associated with the *Financial Administration Act* (FAA) and *Appropriation Acts*, the primary pieces of legislation underpinning the Financial Management program activity.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Canada School of Public Service

Strategic Outcome — Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

- **Program Activity** — Foundational learning

Contribute to building a professional workforce by enabling public servants to perform in their current job and take on the challenges of the next job in a dynamic, bilingual environment through the provision of foundational learning activities. Developing and delivering training aligned with Public Service management priorities and which meets the requirements of the Policy on Learning, Training and Development and associated knowledge standards.

- **Program Activity** — Public sector management innovation

Enhance the performance and effectiveness of the public service by integrating individual development of public servants with organization-focussed solutions for learning, change management and management innovation. Documenting and disseminating innovations and best practices in public management, and providing public service organizations with services for advice and support for learning, change management and innovation in public sector management.

- **Program Activity** — Organizational leadership development

Strengthening the public service and contributing to Public Service Renewal by building strong leadership competencies for existing and emerging leaders through the provision of leadership development activities such as targeted courses, programs, seminars, and events.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Office of the Commissioner of Lobbying

Strategic Outcome — Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

- **Program Activity** — Registration of lobbyists

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbying Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Office of the Commissioner of Lobbying approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

- **Program Activity** — Reviews and investigations under the *Lobbying Act* and the *Lobbyists' Code of Conduct*

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

- **Program Activity** — Education and research

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct*. The primary audiences for programs are lobbyists, their clients and public office holders.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Public Sector Integrity Commission

Strategic Outcome — Wrongdoing in the federal public sector is resolved and public servants are protected against reprisal.

- **Program Activity** — Disclosure and reprisal management program

This program addresses the need to take action in bringing resolution to disclosures of wrongdoing and complaints of reprisal and contributes to increasing confidence in federal public institutions. It aims to provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	224,182,654	...	...	224,182,654	1	Secretariat				
...	...	12,425,477	...	12,425,477	1a	Program expenditures — To authorize the transfer of appropriations				
...	...	1	...	1	1b	Program expenditures — To authorize the transfer of appropriations				
...	...	1	...	1	1c	Program expenditures — To authorize the transfer of appropriations				
...	...	...	150,000	150,000		Transfer from: Vote 1 (Atlantic Canada Opportunities Agency)				
...	...	...	150,000	150,000		Vote 1 (Economic Development Agency of Canada for the Regions of Quebec)				
...	...	...	134,346	134,346		Vote 1 (Industry)				
...	...	...	150,000	150,000		Vote 1 (Western Economic Diversification)				
...	...	...	97,771	97,771		Vote 15				
...	...	...	11,886,588	11,886,588		Vote 25				
...	...	...	7,904,393	7,904,393		Vote 30				
...	...	...	150,000	150,000		Vote 50 (Industry)				
...	...	...	13,588	13,588		Vote 95 (Canadian Heritage)				
...	...	...	(2,112,728)	(2,112,728)		Transfer to Vote 1 (Privy Council)				
...	224,182,654	12,425,479	18,523,958	255,132,091		Total — Vote 1	231,877,492	23,254,599	...	279,490,244
...	750,000,000	...	...	750,000,000	5	Government contingencies				
...	3,193,000	...	...	3,193,000	10	Government-wide initiatives	...	750,000,000	...	...
...	...	...	(1,100,000)	(1,100,000)		Transfers to this and other ministries				
...	3,193,000	...	(1,100,000)	2,093,000		Total — Vote 10	...	2,093,000	...	...
...	...	83,059,327	...	83,059,327	15b	Compensation adjustments				
...	...	10,655,589	...	10,655,589	15c	Compensation adjustments				
...	...	...	(93,714,916)	(93,714,916)		Transfer to this and other ministries				
...	...	93,714,916	(93,714,916)	...		Total — Vote 15	...	...	...	...
...	2,277,219,568	...	...	2,277,219,568	20	Public service insurance				
...	1,200,000,000	...	...	1,200,000,000	25	Operating budget carry forward	2,057,349,583	219,869,985	...	2,186,595,248
...	...	...	(1,200,000,000)	(1,200,000,000)		Transfers to this and other ministries				
...	1,200,000,000	...	(1,200,000,000)	...		Total — Vote 25	...	...	...	...

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	600,000,000	...	...	600,000,000	30	Paylist requirements				
...	...	850,000,000	...	850,000,000	30a	Paylist requirements				
...	...	...	(1,423,806,802)	(1,423,806,802)		Transfers to this and other ministries				
...	600,000,000	850,000,000	(1,423,806,802)	26,193,198		Total — Vote 30	...	26,193,198	...	...
...	600,000,000	...	...	600,000,000	33	Capital budget carry forward				
...	...	...	(380,344,249)	(380,344,249)		Transfers to this and other ministries				
...	600,000,000	...	(380,344,249)	219,655,751		Total — Vote 33	...	219,655,751	...	...
...	30,481,520	...	(783,324)	29,698,196	(S)	Contributions to employee benefit plans	29,698,196	...	...	32,071,416
...	77,516	...	...	77,516	(S)	President of the Treasury Board and Minister for the Federal economic development initiative for Northern Ontario — Salary and motor car allowance	77,516	...	...	77,555
...	20,000	...	(18,954)	1,046	(S)	Payments under the <i>Public Service Pension Adjustment Act</i>	1,046	...	...	1,552
...	...	...	22,180	22,180	(S)	Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>	22,180	...	...	72,162
...	...	...	443,000,000	443,000,000	(S)	Employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	443,000,000	...	...	6,200,000
24,107	...	...	1,126	25,233	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	24,107	1,126	...
24,107	5,685,174,258	956,140,395	(2,638,220,981)	4,003,117,779		Total Secretariat — Budgetary	2,762,026,013	1,241,090,640	1,126	2,504,508,177
...	44,650,030	...	...	44,650,030	40	Canada School of Public Service				
...	...	...	19,247	19,247		Program expenditures				
...	...	...	509,163	509,163		Transfer from: Vote 15				
...	...	...	6,615,202	6,615,202		Vote 25				
...	...	...	...	...		Vote 30				
...	44,650,030	...	7,143,612	51,793,642		Total — Vote 40	45,452,288	6,341,354	...	50,373,377
...	6,445,583	...	3,362,976	9,808,559	(S)	Contributions to employee benefit plans	9,808,559	...	...	11,788,861
27,752,356	...	...	...	27,752,356	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> — Unspent amount at beginning of year				
...	50,000,000	...	(4,357,311)	45,642,689		Amount received during the year				
27,752,356	50,000,000	...	(4,357,311)	73,395,045		Total	42,003,650	...	31,391,395	63,251,672

1,300	...	...	13,183	14,483	(S)	Spending of proceeds from the disposal of surplus Crown assets	730	570	13,183	1,300
...	...	...	...	...		Appropriations not required for the current year	...	...	...	525,616
27,753,656	101,095,613	...	6,162,460	135,011,729		Total Agency — Budgetary	97,265,227	6,341,924	31,404,578	125,940,826
Office of the Commissioner of Lobbying										
...	4,193,102	...	...	4,193,102	45	Program expenditures				
...	...	...	2,119	2,119		Transfer from: Vote 15				
...	...	...	209,586	209,586		Vote 25				
...	...	...	89,454	89,454		Vote 30				
...	4,193,102	...	301,159	4,494,261		Total — Vote 45	4,322,227	172,034	...	4,463,147
...	435,266	...	(12,365)	422,901	(S)	Contributions to employee benefit plans	422,901	...	...	398,443
...	...	...	186	186	(S)	Spending of proceeds from the disposal of surplus Crown assets	186	...	...	...
...	4,628,368	...	288,980	4,917,348		Total Agency — Budgetary	4,745,314	172,034	...	4,861,590
Office of the Public Sector Integrity Commissioner										
...	5,133,000	...	...	5,133,000	50	Program expenditures				
...	...	...	316,650	316,650		Transfer from: Vote 25				
...	...	...	144,558	144,558		Vote 30				
...	5,133,000	...	461,208	5,594,208		Total — Vote 50	5,002,357	591,851	...	5,192,767
...	523,072	...	17,501	540,573	(S)	Contributions to employee benefit plans	540,573	...	...	473,096
...	...	...	66	66	(S)	Spending of proceeds from the disposal of surplus Crown assets	66	...	...	...
...	5,656,072	...	478,775	6,134,847		Total Agency — Budgetary	5,542,996	591,851	...	5,665,863
27,777,763	5,796,554,311	956,140,395	(2,631,290,766)	4,149,181,703		Total Ministry — Budgetary	2,869,579,550	1,248,196,449	31,405,704	2,640,976,456

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program Activity

Description	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat																		
Government-wide funds and payments	3,939,191,946	2,934,184,365	219,655,751				501,046	349,945	441,164,000	434,161,503					3,718,184,743	2,500,372,807		
People management	68,622,476	64,822,261							6,369,790	3,847,423					62,252,686	60,974,838		
Management frameworks	64,698,730	58,478,972					65,400								64,764,130	58,544,372		
Expenditure management	33,879,469	31,046,559													33,879,469	31,046,559		
Financial management	33,761,841	30,666,718					200,000								33,961,841	30,866,718		
Internal services	96,749,214	86,895,023							6,674,304	6,674,304					90,074,910	80,220,719		
Sub-total	4,236,903,676	3,206,093,898	219,655,751				766,446	615,345	454,208,094	444,683,230					4,003,117,779	2,762,026,013		
Revenues netted against expenditures	(454,208,094)	(444,683,230)							(454,208,094)	(444,683,230)								
Total Secretariat — Budgetary	3,782,695,582	2,761,410,668	219,655,751				766,446	615,345							4,003,117,779	2,762,026,013		
Canada School of Public Service																		
Foundational learning	89,637,238	48,891,757													89,637,238	48,891,757		
Public sector management																		
Innovation	12,525,353	9,499,142					275,000								12,800,353	9,499,142		
Organizational leadership																		
development	13,726,624	8,482,245													13,726,624	8,482,245		
Internal services	18,847,514	30,392,083													18,847,514	30,392,083		
Total Agency — Budgetary	134,736,729	97,265,227					275,000								135,011,729	97,265,227		
Office of the Commissioner of Lobbying																		
Registration of lobbyists	1,138,372	1,124,001													1,138,372	1,124,001		
Reviews and investigations under the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>																		
Education and research	1,055,000	1,019,962													1,055,000	1,019,962		
Internal services	950,000	924,150													950,000	924,150		
	1,773,976	1,677,201													1,773,976	1,677,201		
Total Agency — Budgetary	4,917,348	4,745,314													4,917,348	4,745,314		

Office of the Public Sector Integrity

Commissioner

Disclosure and reprisal management

program

Internal services

	4,073,437	3,583,522	...	...	44,472	44,472	...	...	...	4,117,909	3,627,994
	2,016,938	1,915,002	...	...	...	...	...	...	...	2,016,938	1,915,002
Total Agency — Budgetary	6,090,375	5,498,524	...	...	44,472	44,472	...	...	...	6,134,847	5,542,996

Total Ministry —

Budgetary

	3,928,440,034	2,868,919,733	219,655,751	...	1,085,918	659,817	4,149,181,703	2,869,579,550
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Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
Secretariat Contributions							
...	...	...	200,000	200,000	International Public Sector Accounting Standards Board	200,000	...
...	...	...	33,000	33,000	Research and policy initiatives assistance program	33,000	...
...	...	...	32,400	32,400	Organisation of economic cooperation and development	32,400	...
...	...	...	265,400	265,400	Total — Contributions	265,400	...
Other transfer payments							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	495,000	...	...	495,000	(S) Payments under the <i>Public Service Pension Adjustment Act</i>	344,293	...
...	20,000	...	(18,954)	1,046	Special Indemnity Plan for spouses of Canadian Forces attachés	1,046	...
...	5,000	...	...	5,000		4,606	...
...	520,000	...	(18,954)	501,046	Total — Other transfer payments	349,945	...
...	520,000	...	246,446	766,446	Total Secretariat	615,345	...
Canada School of Public Service Contributions							
...	275,000	...	...	275,000	Contribute to research or activities related to the theory and practice of public sector management	...	...
...	275,000	...	...	275,000	Total Agency	...	...
Office of the Public Sector Integrity Commissioner Contributions							
...	40,000	...	4,472	44,472	Contributions for access to legal advice under the <i>Public Servants Disclosure Protection Act</i>	44,472	...
...	40,000	...	4,472	44,472	Total Agency	44,472	...
...	835,000	...	250,918	1,085,918	Total Ministry	659,817	...
						426,101	...
						758,908	...

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Budgetary (respendable revenues)			
Government-wide funds and Public service			
employer payments	441,164,000	434,161,503	425,959,327
People management	6,369,790	3,847,423	4,375,135
Internal services	6,674,304	6,674,304	8,407,415
Total Ministry —	454,208,094	444,683,230	438,741,877
Budgetary			

Revenues

Description	Current year	Previous year
	\$	\$
Secretariat		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of salaries, goods and services	8,685,218	292,758
Adjustments to prior year's payables	4,013,155	62,448,977
	12,698,373	62,741,735
Sales of goods and services —		
Other fees and charges —		
Access to information requests	1,093	1,426
Recovery of Public Service Superannuation administration costs — Salaries and operating costs	3,847,423	4,375,135
Recovery of internal support services	6,674,304	8,407,415
	10,522,820	12,783,976
Proceeds from the disposal of surplus Crown assets	1,126	24,107
Miscellaneous revenues —		
Interest earned on advances	8,103	21,375
Parking fees	4,787,136	7,544,719
Recovery of Public Service Superannuation administration costs — Employee benefits	581,792	644,327
Recovery of Public Service Superannuation administration costs — Accommodations	295,557	336,396
Disciplinary penalties	36,715	22,624
Interest and penalties	6	...
Sundries	30	2,015
	5,709,339	8,571,456
Total Secretariat	28,931,658	84,121,274
Canada School of Public Service		
Other revenues —		
Refunds of previous years' expenditures —		
Refunds of previous years' expenditures	2,119	72,506
Adjustments to prior year's payables	964,590	496,616
	966,709	569,122

Revenues — Concluded

Description	Current year	Previous year	Description	Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services —			Ministry Summary		
Services of a regulatory nature —			Other revenues —		
Subsection 18(2) of the <i>Canada School of Public</i>			Refunds of previous years' expenditures	13,687,264	63,339,006
<i>Service Act</i> — Course fees and other related	46,775,185	72,911,812	Sales of goods and services	57,298,120	85,696,048
revenues			Proceeds from the disposal of surplus Crown assets	14,561	25,407
Other fees and charges	115	260	Miscellaneous revenues	5,727,471	8,587,392
	46,775,300	72,912,072	Total Ministry	76,727,416	157,647,853
Proceeds from the disposal of surplus Crown assets	13,183	1,300			
Miscellaneous revenues	18,102	15,616			
Total Agency	47,773,294	73,498,110			
Office of the Commissioner of Lobbying					
Other revenues —					
Refunds of previous years' expenditures —					
Refunds of previous years' expenditures	229	119			
Adjustments to prior year's payables	11	8,902			
	240	9,021			
Proceeds from the disposal of surplus Crown assets	186	...			
Miscellaneous revenues	20	5			
Total Agency	446	9,026			
Office of the Public Sector Integrity Commissioner					
Other revenues —					
Refunds of previous years' expenditures —					
Refunds of previous years' expenditures	2,038	...			
Adjustments to prior year's payables	19,904	19,128			
	21,942	19,128			
Proceeds from the disposal of surplus Crown assets	66	...			
Miscellaneous revenues	10	315			
Total Agency	22,018	19,443			

Section 26

2012-2013

Public Accounts of Canada

Veterans Affairs

Department

Veterans Review and Appeal Board

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- **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program

Department

Strategic Outcome — Financial, physical and mental well being of eligible Veterans.

- **Program Activity** — Disability and death compensation

This program supports eligible Veterans, Canadian Forces Veterans and members, survivors, spouses/common-law partners, dependents and civilians whose lives have been permanently affected as result of service to their country. In recognition of the effects of service-related disabilities or death, compensation is provided in the form of monthly disability pension, lump sum disability awards and monthly allowances. The amount of benefit awarded is dependent on the severity of the disability and its impact on daily functioning. This activity is delivered through grants.

- **Program Activity** — Health care program and re-establishment services

This program is designed to maintain or enhance the physical, mental and social well-being of eligible Veterans, Canadian Forces members, civilians, and their survivors and dependants and other individuals, promote independence, and assist in keeping them at home and in their own communities by providing a continuum of care. The program provides access to employment support, health benefits, home care and long-term care. The activity is delivered through operating funds and contributions.

- **Program Activity** — Financial support program

This program provides income support to eligible Veterans, qualified civilians and their survivors. The intent of the support is to ensure that recipients have income which is adequate to meet their basic needs. In recognition of the effects of war time service in the case of War Service Veterans, income support may be paid in the form of a monthly War Veterans Allowance. The program also provides economic support to Canadian Forces Veterans, survivors, spouses/common-law partners and dependants for the economic impact that a career ending and/or service related injury or death can have on a Veteran's ability to earn income, advance in a career or save for retirement. Compensation is provided in the form of a monthly income support payment, a lump sum supplementary retirement benefit is available to those who are totally and permanently incapacitated. There is also an allowance available for those with severe and permanent impairments. This program is delivered through grants.

Strategic Outcome — Veterans rights to services and benefits that address their needs are considered in an independent and impartial way.

- **Program Activity** — Veterans Ombudsman

This program provides Veterans and other individuals (War Service Veterans, Veterans and serving members of the Canadian Forces (Regular and Reserve), members and former members of the Royal Canadian Mounted Police, spouses, common-law partners, survivors and primary caregivers, other eligible dependants and family members, other eligible individuals and representatives of the aforementioned groups) with the opportunity to request independent reviews of their complaints. It promotes fair and equitable treatment in accessing the services, benefits and programs from Veterans Affairs Canada. This is accomplished by: providing them with information and referrals to facilitate their access to programs and services; reviewing and addressing complaints arising from the Veterans Bill of Rights and decisions on benefits and services for which there is no right to appeal to the Veterans Review and Appeal Board; and researching and investigating emerging and existing systemic issues related to the provisions of the Department's programs and services and providing information and recommendations to the Minister in relation to those issues. This program is delivered through operating funds.

Strategic Outcome — Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

- **Program Activity** — Canada remembers program

Canadian Veterans and those who died in service have made valuable contributions to the development of Canada. Under the authority of P.C. Order 1965-688 this program ensures that Veterans and those who died in service are honoured and the memory of their sacrifices and achievements are preserved. Canada Remembers activities promote the following outcomes:

Canadians are knowledgeable about their efforts; Veterans are publicly recognized for their service; communities and other groups lead remembrance activities; symbols erected to their memory are maintained in perpetuity; and, eligible Veterans receive dignified funerals and burials. Encouraging pride in our shared military history, celebrating the contributions and acknowledging the sacrifices of those who served, and preserving symbols to mark their courage all contribute to the Government of Canada's outcome of a vibrant Canadian culture and heritage. This program is delivered through grants, contributions and operating funds.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

- **Program Activity** — Internal services

See introductory text.

Veterans Review and Appeal Board

Strategic Outcome — An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.

- **Program Activity** — Review and appeal

The Veterans Review and Appeal Board's program activity delivers the independent review and appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension and disability award decisions. The

Board conducts hearings and issues written decisions. The Board's other key functions include hearing reviews and appeals of special award decisions made by Veterans Affairs Canada relating to attendance allowances, exceptional incapacity allowances and clothing allowances; hearing the final level of appeal for War Veterans Allowance decisions; and granting compassionate awards.

Source of authorities					Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	882,760,567	...	...	882,760,567	1	Department				
...	...	2,890,963	...	2,890,963	1b	Operating expenditures — appropriations				
...	...	...	1,000,272	1,000,272		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	11,783,201	11,783,201		TB Vote 25 ⁽¹⁾				
...	...	...	13,710,965	13,710,965		TB Vote 30 ⁽¹⁾				
...	...	...	(206,800)	(206,800)		Transfer to Vote 5				
...	882,760,567	2,890,963	26,287,638	911,939,168		Total — Vote 1	865,590,436	46,348,732	...	941,565,911
...	2,644,593,000	...	...	2,644,593,000	5	Grants and contributions				
...	...	15,855,400	...	15,855,400	5b	Grants and contributions				
...	...	44,755,000	...	44,755,000	5c	Grants and contributions — To authorize the transfer of appropriations				
...	...	206,800	...	206,800		Transfer from: Vote 1				
...	...	...	100,000	100,000		Vote 5 (Canadian Heritage)				
...	2,644,593,000	60,610,400	306,800	2,705,510,200		Total — Vote 5	2,578,927,410	126,582,790	...	2,511,656,858
...	40,386,708	...	1,049,515	41,436,223	(S)	Contributions to employee benefit plans	41,436,223	...	...	43,663,674
...	77,516	...	...	77,516	(S)	Minister of Veterans Affairs — Salary and motor car allowance	77,516	...	...	77,516
...	175,000	...	(175,000)	...	(S)	Veterans insurance actuarial liability adjustment	...	...	...	17,137
...	10,000	...	(10,000)	...	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...	...
...	10,000	...	(8,075)	1,925	(S)	Returned soldiers insurance actuarial liability adjustment	1,925	...	...	...
...	2,000	...	(2,000)	...	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	...	...	...	...
6,000	...	...	20,920	26,920	(S)	Spending of proceeds from the disposal of surplus Crown assets	26,920	...	...	15,257
...	...	...	144,679	144,679	(S)	Refunds of amounts credited to revenues in previous years	144,679	...	...	66,707
...	...	...	21,184	21,184	(S)	Court awards	21,184	...	...	24,190
...	...	...	1,548	1,548	(S)	Losses on foreign exchange	1,548	...	...	...
6,000	3,568,014,791	63,501,363	27,637,209	3,659,159,363		Total budgetary	3,486,227,841	172,931,522	...	3,497,087,250

(S) (L) Loans to the Veterans' Land Act
Fund pursuant to the *Veterans' Land Act*, Parts I, II and III
as amended by Vote L55,
Appropriation Act No. 3, 1970,
Limit \$605,000,000 (Net)

604,990,909	...	...	3,568 ⁽²⁾	604,994,477	208	...	604,994,269	1,137
6,000	3,568,014,791	63,501,363	27,637,209	3,659,159,363	3,486,227,841	172,931,522	...	3,497,087,250
604,990,909	...	...	3,568	604,994,477	208	...	604,994,269	1,137
Total Department — Budgetary Non-budgetary								
Veterans Review and Appeal Board								
...	9,932,780	...	...	9,932,780	10,354,058	331,217	...	11,060,985
...	...	...	290,855	290,855	1,609,413	...	...	1,685,313
...	...	...	461,640	461,640	...	...	...	...
...	9,932,780	...	752,495	10,685,275	...	...	...	...
...	1,568,649	...	40,764	1,609,413	...	...	...	...
...	11,501,429	...	793,259	12,294,688	11,963,471	331,217	...	12,746,298
Total Agency — Budgetary								
Total Ministry — Budgetary Non-budgetary								
6,000	3,579,516,220	63,501,363	28,430,468	3,671,454,051	3,498,191,312	173,262,739	...	3,509,833,548
604,990,909	...	...	3,568	604,994,477	208	...	604,994,269	1,137

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

(2) Represents an adjustment to the amounts available from previous years.

[illegible]

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	1,676,065,000	(75,000)	...	1,675,990,000	Department Grants	1,633,836,047	...
...	489,480,000	...	...	489,480,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> , for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards	42,153,953	1,695,057,510
...	84,819,000	21,925,000	...	106,744,000	Disability awards and allowances	61,860,933	...
...	10,979,000	...	...	10,979,000	Earnings loss and supplementary retirement benefit	1,579,872	65,046,401
...	10,248,000	...	...	10,248,000	Last Post Fund	3,029,749	10,135,000
...	10,147,000	...	...	10,147,000	Commonwealth War Graves Commission	856,998	9,119,257
...	840,000	...	...	840,000	War veterans allowances and civilian war allowances	664,760	10,708,782
...	750,000	50,000	...	800,000	Treatment allowances	259,944	614,648
...	540,000	...	...	540,000	Payments under the Flying Accidents Compensation regulations	68,809	703,861
...	375,000	125,000	...	500,000	Assistance in accordance with the provisions of the Assistance Fund regulations	174,169	454,587
...	250,000	...	...	250,000	Children of deceased veterans education assistance	66,955	423,922
...	175,000	...	(175,000)	...	Assistance to Canadian veterans — Overseas district	93,594	178,438
...	70,000	...	...	70,000	(S) Veterans insurance actuarial liability adjustment	...	...
...	65,000	135,400	...	200,400	United Nations Memorial Cemetery in Korea	53,094	17,137
...	50,000	...	...	50,000	Canadian Forces income support allowance	36,236	30,120
...	10,000	...	(8,075)	1,925	Payments of gallantry awards	34,510	82,691
...	5,000	...	...	5,000	(S) Returned soldiers insurance actuarial liability adjustment	...	17,780
...	...	36,328,000	...	36,328,000	Canadian Veterans Association of the United Kingdom	...	...
...	...	...	138,800	138,800	Housekeeping and grounds maintenance	7,898,978	5,000
...	...	...	...	...	Career transition services	138,800	...
...	2,284,868,000	58,488,400	(44,275)	2,343,312,125	Total — Grants	2,224,340,771	2,152,157,921
					Contributions	118,971,354	...
...	356,200,000	2,122,000	68,000	358,390,000	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	6,691,594	356,810,777

Transfer Payments — Concluded

Source of authorities				Description	Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	2,210,000	...	100,000	2,310,000	Contributions under the Partnerships contribution program, to organizations, institutions and other levels of, government in support of projects related to the health and well-being of the veteran population, and commemoration activities and events Contributions for the Community war memorial program to support the building of new, or major additions to existing cenotaphs and monuments	2,136,169	173,831	...	2,165,741
...	1,500,000	...	...	1,500,000		753,989	746,011	...	539,556
...	359,910,000	2,122,000	168,000	362,200,000		354,588,564	7,611,436	...	359,516,074
...	2,644,778,000	60,610,400	123,725	2,705,512,125	Total Ministry	2,578,929,335	126,582,790	...	2,511,673,995

(S) Statutory transfer payment.

Details of Respendable Amounts

Description	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (respendable receipts)			
Disability and death compensation			
Veterans' Land Act Fund — Advances	...	208	1,137
Repayment of loans			
Total Ministry — Non-budgetary		208	1,137

Revenues

Description	Current year	Previous year
	\$	\$
Department		
Other revenues —		
Return on investments —		
Loans, investments and advances —		
Veterans' Land Act Fund — Advances — Interest	208	409
Refunds of previous years' expenditures —		
War veterans allowance	133,164	94,228
Pensions	7,874,227	6,886,750
Other grants and contributions	2,669,959	5,887,015
Refunds of operating and maintenance funds	5,577,693	3,748,818
	16,255,043	16,616,811
Sales of goods and services —		
Services of a non-regulatory nature —		
Provincial hospital insurance plans for in-patient hospital services	12,420,552	13,919,238 ⁽¹⁾
Other in-patient hospital services	3,772,470	4,416,105
Meals	362,868	417,128
	16,555,890	18,752,471
Sales of goods and information products	213	310
Other fees and charges —		
Rental of non-residential buildings	543,115	60,777 ⁽¹⁾
	17,099,218	18,813,558
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues —	20,920	21,257
Gifts to the Crown	40,492	...
Net gain on exchange	...	1,194
Recovery of pensions from foreign governments	1,175,829	1,309,549
Rental of space in hospitals	204,739	178,359
Sundries	106,414	535,508
	1,527,474	2,024,610
Total Department	34,902,863	37,476,645

Revenues — Concluded

Description	Current year	Previous year
	\$	\$
Veterans Review and Appeal Board		
Other revenues —		
Refunds of previous years' expenditures	9,792	29,035
Miscellaneous revenues	10	45
Total Agency	9,802	29,080
Ministry Summary		
Other revenues —		
Return on investments	208	409
Refunds of previous years' expenditures	16,264,835	16,645,846
Sales of goods and services	17,099,218	18,813,558
Proceeds from the disposal of surplus Crown assets	20,920	21,257
Miscellaneous revenues	1,527,484	2,024,655
Total Ministry	34,912,665	37,505,725

(1) Certain comparative figures have been reclassified to conform with the current year presentation.

Section 27

2012-2013

Public Accounts of Canada

Western Economic Diversification

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• **Program Activity** — Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Strategic Outcome — The western Canadian economy is developed and diversified.

• **Program Activity** — Business development

This program activity works with western Canadian businesses, industry and research organizations to undertake initiatives to enhance business productivity and competitiveness, support trade and investment attraction and penetration of western Canadian technologies, services and value-added products into international markets. Value-added production will be strengthened through support for initiatives in priority sectors to introduce new products, technologies, or innovations to existing production and processes. Access to risk capital and business services for entrepreneurs and small business will also be improved through programs and services offered in conjunction with other business services organizations and associations.

• **Program Activity** — Innovation

This program activity facilitates the West's transition to a knowledge-based economy. Through innovation, knowledge is translated into new products and services and to new ways of designing, producing or marketing existing products or services for public and private markets. This recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly qualified personnel, access to adequate patient financing, technology commercialization facilities and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or isolated but occurs within a broader context known as an "innovation system". This will strengthen the western innovation system in order to facilitate the development of clusters and to enhance the potential of innovation to create value and wealth.

• **Program Activity** — Community economic development

This program activity involves economic development and diversification initiatives that support communities to sustain their economies and adjust to changing and challenging economic circumstances. It includes facilitating economic recovery from depressed economic circumstances. It ensures that economic, social and environmental considerations are taken into account in initiatives designed to foster community growth and economic development. It involves projects that assist communities to assess community strengths, weaknesses, opportunities, and potential for new economic activity and to develop and implement community plans. It also involves investments in community infrastructure, coordinated with provincial and municipal governments to maximize benefits. The process involves community-based consultations to ensure federal programs, services and horizontal initiatives serve the need of western Canadian communities.

• **Program Activity** — Policy, advocacy and coordination

This program activity arises from the *Western Economic Diversification Act* (1988), which empowers the Minister to advance the interests of Western Canada in national economic policy, program and project development and implementation, through the establishment of cooperative relationships with the western provinces and other stakeholders, and through the initiation of policy research. Through this activity, Western Economic Diversification Canada advocates for Western Canada in national policy discussions, resulting in effective strategies, policies and programs to address the economic development needs and aspirations of western Canadians. It also includes leading federal and intergovernmental collaboration to pursue key opportunities for long-term growth and diversification in areas of federal or shared federal-provincial jurisdiction. Finally, it includes undertaking research and analysis required to inform policy and program decisions.

Strategic Outcome — The following program activity supports all strategic outcomes within this organization.

• **Program Activity** — Internal services

See introductory text.

Source of authorities					Disposition of authorities				
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	43,222,742	...	...	43,222,742	1	Operating expenditures			
...	...	...	19,795	19,795		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	2,200,523	2,200,523		TB Vote 25 ⁽¹⁾			
...	...	...	2,535,100	2,535,100		TB Vote 30 ⁽¹⁾			
...	...	...	(150,000)	(150,000)		Transfer to: Vote 1 (Treasury Board)			
...	...	...	(398,136)	(398,136)		Vote 5			
...	43,222,742	...	4,207,282	47,430,024		Total — Vote 1	42,550,526	4,879,498	...
...	123,496,250	...	...	123,496,250	5	Grants and contributions			
...	...	18,253,361	...	18,253,361	5b	Grants and contributions			
...	...	...	398,136	398,136		Transfer from Vote 1			
...	123,496,250	18,253,361	398,136	142,147,747		Total — Vote 5	130,983,719	11,164,028	...
...	5,085,764	...	580,641	5,666,405	(S)	Contributions to employee benefit plans			
...	2,000	...	...	2,000	(S)	Minister of State — Motor car allowance	5,666,405	...	6,182,424
11,276	...	...	4,557	15,833	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,000	...	2,020
...	4,500,000	...	...	4,500,000	(S)	Contributions to the Rick Hansen Foundation	15,833	...	1,471
...	...	...	...	...			4,500,000	...	4,500,000
11,276	176,306,756	18,253,361	5,190,616	199,762,009		Total Ministry — Budgetary	183,718,483	16,043,526	...
									195,283,481

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5 — Government contingencies.

Treasury Board Vote 10 — Government-wide initiatives.

Treasury Board Vote 15 — Compensation adjustments.

Treasury Board Vote 25 — Operating budget carry forward.

Treasury Board Vote 30 — Paylist requirements.

Treasury Board Vote 33 — Capital budget carry forward.

Program Activity

Description	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business development	9,768,948	8,898,260	...	...	55,851,613	48,842,579	...	...	...	...	65,620,561	57,740,839
Innovation	5,924,073	4,803,312	...	...	51,977,528	55,027,265	...	...	...	...	57,901,601	59,830,577
Community economic development	5,401,267	4,644,418	...	...	37,818,606	30,733,161	...	...	...	...	43,219,873	35,377,579
Policy, advocacy and coordination	7,897,043	7,657,877	...	...	1,000,000	880,714	...	...	...	...	8,897,043	8,538,591
Internal services	24,122,931	22,230,897	...	...	...	...	...	...	...	...	24,122,931	22,230,897
Total Ministry — Budgetary	53,114,262	48,234,764	...	...	146,647,747	135,483,719	...	...	...	...	199,762,009	183,718,483

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Description	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	5,000,000	...	(5,000,000)	...	Grants	...	...
...	84,142,259	(4,448,503)	3,840,782	83,534,538	Grants for the Western diversification program	76,684,500	...
...	28,453,991	...	993,947	29,447,938	Contributions	29,447,938	...
...	4,500,000	...	...	4,500,000	Contributions under the Western diversification program	4,500,000	...
...	3,900,000	...	141,271	4,041,271	Contributions under the Community futures program	4,041,271	...
...	2,000,000	...	24,000	2,024,000	(S) Contributions to the Rick Hansen Foundation	2,024,000	...
...	...	23,100,000	...	23,100,000	Contributions under the Women's Enterprise Initiative	18,786,010	...
...	...	...	...	...	Contributions under the Loan and investment program	...	...
...	...	...	...	...	Contributions for the Community Infrastructure Improvement Fund	4,313,990	...
...	122,996,250	18,651,497	5,000,000	146,647,747	Items not required for the current year	...	...
...	127,996,250	18,651,497	...	146,647,747	Total — Contributions	135,483,719	...
...	...	...	...	...	Total Ministry	135,483,719	...
...	...	...	...	...		139,846,496	...
...	...	...	...	...		140,346,496	...

(S) Statutory transfer payment.

Revenues

Description	Current year	Previous year
	\$	\$
Other revenues —		
Refunds of previous years' expenditures —		
Refunds — Operating	4,438,843	1,913,996
Adjustments to prior year's payables	1,102,736	1,453,125
	5,541,579	3,367,121
Proceeds from the disposal of surplus Crown assets	4,557	12,747
Miscellaneous revenues —		
Interest on repayable contributions	1,601	67,388
Rescheduling — Compensatory payments on repayable contributions	...	3,000
Repayable contributions	3,011,107	7,563,644
Sundries	28,798	35,557
	3,041,506	7,669,589
Total Ministry	8,587,642	11,049,457

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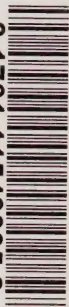
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